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ABSTRACT

This study examines the financial status of 87 large city school systems to discover if (1) each system receives funds from the State in proportion to its number of pupils in average daily attendance, and (2) each system receives funds from the State in accordance with its relative need and ability to support schools. Data compiled from 1967-68 local school system surveys provide a means of comparison between each city school system and the average for all school systems in the State where each is located. The data and the analytical tabulations used for these comparisons are shown in accompanying tables. (Tables on pages 42-49 may reproduce poorly.) (Author)

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Finances of Large-City School Systems

A COMPARATIVE ANALYSIS

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ERRATA FOR "FINANCES OF LARGE-CITY SCHOOL SYSTEMS: A COMPARATIVE ANALYSIS"
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Throughout the report, data for Long Beach and Los Angeles, Calif., were inadvertently transposed both in the analysis and in the statistical tables. To correct, in each instance that "Long Beach" appears, read "Los Angeles," and vice versa. We regret the error and the inconvenience it causes you.

JAN 24 1972

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FINANCES OF LARGE-CITY SCHOOL SYSTEMS

A Comparative Analysis

by
Lynn H. Fox
and
Gordon E. Hurd

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
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FOREWORD

The financial crisis in the urban school systems of the United States, an issue of great concern to educational administrators and researchers, prompted the U. S. Office of Education in 1969 to expand and refine its statistical coverage of this important area. In November 1969, a Committee on Educational Finance Statistics was appointed by former Assistant Secretary/Commissioner of Education James E. Allen, Jr., to (1) determine the needs of educational planners for financial data, (2) examine the current adequacy of national financial statistics, and (3) make recommendations to improve the existing program. The Committee--chaired by Dr. James Kelly, then of the Urban Coalition--was composed of several experts in the field. Following a number of months of study, and relying on close collaboration with the Office of Education's National Center for Educational Statistics, the Committee issued its report to the Commissioner of Education detailing the actions necessary to provide more complete and useful financial data at the national level.

This publication is an initial response to the Committee's recommendations. Data currently available within the Office of Education and from other sources (see appendix A) were used to address the question of disproportionate support of urban school systems by comparing measures of need and ability to support education, revenues by source, and expenditures by purpose for 87 large-city school systems with their statewide averages.

We would like to acknowledge the contribution made by Dr. Eugene P. McLoone, of the University of Maryland, who provided invaluable assistance in the preparation of this report.

We hope that this report will provide useful information to those directly concerned with financing the public schools as well as stimulate further inquiries into the problems of urban school systems. We would appreciate comment on this study, or suggestions for additional studies of this nature.

Carol J. Hobson Smith, Chief
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INTRODUCTION

Purpose of the Study

In recent years, the financial plight of urban school systems has received considerable public attention. The belief is widely held that city school systems, often enrolling a high proportion of educationally disadvantaged children, offer inferior education because of (1) inequitable distribution of State revenues and (2) inadequate financial resources at the local level.

On March 11, 1969, Robert H. Finch, then Secretary of the Department of Health, Education, and Welfare, announced the formation of the Urban Education Task Force to find solutions for the educational crisis in the urban areas of the Nation. In October 1969, the Task Force report[1/] charged that the current practices of State governments often do not proportionately support urban education. "In short, for a variety of reasons it would appear that State governments in general are failing to compensate for the crisis of educational finance facing the large central cities of the Nation."[2/] The report cited two approaches to providing proportionate funding of urban school systems: one based on average daily attendance as discussed by Arthur E. Wise in Rich Schools, Poor Schools[3/] and the other based on resource equalizing as described by Charles S. Benson in The Cheerful Prospect: A Statement on the Future of American Education.[4/] In addition the Task Force report noted that the Office of Education did not have all the data necessary for the kinds of analysis they desired and which they considered essential for policy-making. The former Assistant Secretary of HEW/Commissioner of Education, James E. Allen, Jr., appointed a Committee on Educational Finance Statistics to make recommendations to improve national statistics on educational finance. Incorporation of recommendations of the Committee into the statistical program of the National Center for Educational Statistics is now underway.

1/ U. S. Department of Health, Education, and Welfare, Office of Education, Report of the Task Force on Urban Education, October 1969.

2/ Ibid., pp. 2-40.

3/ Rich Schools, Poor Schools: The Promise of Equal Educational Opportunity (Chicago: The University of Chicago Press, 1967).

4/ The Cheerful Prospect: A Statement on the Future of American Education (Boston: Houghton Mifflin Co., 1965).

This report:

(1) Examines the question of disproportionate support of urban school systems in terms of the models as described by Wise and Benson.

(2) Attempts to provide an analytical approach by comparing central city to statewide averages that may be useful to educators, researchers, and policymakers.

(3) Hopefully contributes to the existing knowledge of school finance.

This study examines the financial status of 87 large-city school systems in an effort to answer two questions: (1) Does each of these 87 city school systems receive funds from the State in proportion to its number of pupils in average daily attendance (ADA) (the "Flat Grant Model" as described by Wise[5/] and others), and (2) does each of these 87 city school systems receive funds from the State in accordance with its relative need (as measured by pupils in average daily attendance) and ability (as measured by assessed property valuation) to support schools (the "Equalization Model" as described by Benson[6/] and others)?

Data compiled from the 1967-68 Elementary-Secondary General Information Survey (ELSEGIS) of local school systems, the 1967-68 Survey of State School Systems, and other sources (see appendix A) are used to provide comparisons between each specified city school system and the average for all school systems in the State where each is located. The actual data and analytical tabulations used for these comparisons are shown in the accompanying tables.

Review of State and Local Finance Practices

The primary responsibility for public education has been considered a function of the individual States, based upon longstanding constitutional interpretation. However, all States except Hawaii delegate responsibility for operation of schools to local school districts and to intermediate administrative units such as counties and supervisory unions. The Federal Government has assumed responsibility for funding educational programs that serve national goals in education.

In 1967-68, 20,404 operating local school systems and 1,522 intermediate units were charged with the direct administration of public education,

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5/ Op. cit.
6/ Op. cit.

including the raising and expending of public revenue. 7/ The 50 States generally set standards, formulate educational policy, and provide direct financial support. The Federal responsibility has usually been expressed in terms of categorical aid programs to States and/or local units.

Each governmental level must of course collect its monies through some form of taxation. Local school systems, which in the 1967-68 school year raised 52.7 percent of all revenues for public elementary and secondary education, relied principally on the property tax. Approximately 99 percent of all tax revenues raised in fiscally independent school districts are raised via the property tax. It is a tax with a substantial yield that can be administered easily by a typical school district. State governments, which at the same time contributed 38.5 percent of all revenues, used a variety of taxes, including sales, excise, and income taxes. The Federal Government, relying primarily on the income tax, provided 8.8 percent. 8/

Before examining the equity of a State formula for distribution to local school districts, it is important to note the several uses of State aid (not all of which are concerned with equalization), as described by the National Committee for Support of the Public Schools: 9/

> State aid programs have been characterized as serving many purposes. Foremost among the purposes are:
>
> 1. Stimulating the level of local spending for education so that the quality and quantity of school services are improved to the point of obtaining desired social benefits which are more easily recognizable by the society at large than by local units. In pursuing this purpose it is felt that the States should distribute [proportionately] more [State] dollars per pupil to [less able] districts than to [more able] districts.

7/ U. S. Office of Education, Preliminary Statistics of State School Systems 1967-68, OE-20006-68, by Richard H. Barr and Geraldine J. Scott (Washington: U. S. Government Printing Office, June 1970), p. 10.

8/ Ibid., p. 17.

9/ Excerpted from "School Finance: A Matter of Equal Protection?" Special Report (Washington: National Committee for Support of the Public Schools, February 1970).

2. Reducing interdistrict differentials in tax rates to provide a greater degree of equity among the households of a State. For instance, one objective of equity is to assure that a given tax rate [price] buys a given quality of service--a high tax rate to provide high-quality services and conversely a low tax rate to provide low quality. Again this purpose also indicates a flow of [proportionately] more [State] dollars to [less able] than to [more able] districts.

3. Exercising some measure of control over the operations of the local unit so that the State may influence the degree of efficiency, the process of education,or the attention given to particular clients.

State support systems, while varying widely in specifics, distribute funds to local districts in one of four ways--general purpose flat grant, general purpose equalization grant, special purpose flat grant, and special purpose equalization grant.

General purpose grants are usually for current operating expenses and special purpose grants are designated for such items as salaries, transportation, textbooks, vocational education, etc. Flat grants are a fixed amount per pupil, per teacher, per classroom unit, or per school district. Equalization grants are a variable amount depending on the relative ability of the local district to support schools.

* * * * *

The oldest and simplest type of State support is the general purpose flat grant. When given on a per pupil basis this grant recognizes need in terms of the number of pupils a district must educate, but since it is given to districts regardless of local assessed valuation per pupil it has no equalizing effect. If a flat grant is awarded on other than a per pupil basis, say on a per teacher employed basis, it will favor the district with relatively greater amounts of assessed valuation per pupil as these districts can attract more qualified teachers [at a given tax rate].

* * * * *

A general purpose equalization grant, often referred to as the minimum foundation program [usually constitutes] the largest distribution of State school funds. Basically the grant is a State guarantee of a specified [dollar] amount per pupil to a district which will tax itself at some minimum [rate] and State funds are distributed in inverse proportion to a district's fiscal capacity [usually measured by local assessed valuation per pupil]. Virtually every State imposes a dollar

ceiling as well as provides a floor to the amount of expenditures per pupil that the State will help support. The ceiling is inadequate in most States as expenditures in [school districts with assessed valuations per pupil slightly above the statewide average assessed valuation per pupil customarily exceed the State established ceiling].

Analytical Methods and Limitations

In order to arrive at some tentative conclusions about the financial status of large urban school systems, the financial data have been analyzed in terms of two proposed methods of revenue distribution--the Flat Grant model (as described by Wise) and the Equalization model (as described by Benson).

In both models, the financial items for the city school districts are compared to the statewide average for that item. To simplify comparison, index numbers are used. An index number of 100 indicates that revenues per pupil received in a district match the statewide average; over or under 100 shows a percent deviation from the average. Index numbers are assigned for local, State, and Federal receipts, and their combined total in the district. (Index numbers are also used in expenditure tables to again simplify comparisons with the city school district and the statewide average.)

The Flat Grant model of revenue distribution implies that each district in the State should receive an identical amount per child from any one source--local, State, or Federal. No adjustment is made for differing local assessed valuation per pupil or differing educational needs. Pupil enrollment for this model (and the Equalization model) is measured in average daily attendance. This measure (annual aggregate attendance divided by number of days taught) is the most available unit for measuring school load on a per pupil basis. Therefore, under the Flat Grant model, an index number of 100 would be interpreted as reflecting a proportionate share based on pupils in average daily attendance.

In the Equalization model used in this study, unequal local assessed valuations are balanced by the State to provide equal financial resources for education for all districts of the State. An index number of 100 indicates that State and local revenues are distributed in relation to both the number of pupils in average daily attendance (as in the Flat Grant model) and financial ability as measured by the assessed valuation.

Since nearly all locally raised revenues for education are derived from the property tax, the measure of financial ability used in the study is the district's assessed property valuation. This measure provides an

indication of resources available for education and is more accurate than other measures of financial ability such as per capita personal income because school districts are typically limited to taxes on property by State laws. It is implicit in the model that the local school district taxes itself at a rate equal to the average statewide tax rate for education. (This assumption is removed and the tax rate is examined for 25 cities in another section, pages 17-25.) Therefore, under the Equalization model, an index number of 100 would be interpreted as reflecting a proportionate share based on need as defined by pupils in average daily attendance and financial ability as defined by assessed property valuation.

Several variations of the assessed valuation measure are proposed as the best indicator of financial ability for education. Assessed valuation may be adjusted for full valuation, as measured by the Census of Governments studies of market value related to assessed value so that competitive under assessment by local districts and differences in nominal tax rates do not affect the results of applying the Equalization model. Also, allowances for noneducational local governmental services are considered important for large-city school systems, since they may be faced with the "municipal overburden" problems that have been widely discussed and proposed as a consideration in State aid plans.10/

The Equalization formula used for this study has been proposed in suggested legislation by the Advisory Commission on Intergovernmental Relations.11/ In this formula, the State's contribution to a specific district would be determined by subtracting from 100 percent the local district's percentage. The local district's percentage would equal the statewide local percent of total educational funds adjusted by the ratio of the local's assessed valuation per pupil to the statewide average assessed valuation per pupil.

10/ Lindman, Erick L., State School Support and Municipal Government Costs (Los Angeles: University of California Press, 1964); and McLoone, Eugene P., "Modernizing State School Finance Programs: Six Selected Areas," Interdependence in School Finance: The City-The State-The Nation, Proceedings of the Eleventh National Conference on School Finance (Washington: National Education Association, 1968), pp. 21-33.

11/ Shannon, John, "The Role of the State in Equalizing Educational Opportunity--An ACIR Legislative Proposal," The Challenge of Change in School Finance, Proceedings of the Tenth National Conference on School Finance (Washington: National Education Association, 1967), pp. 31-47.

Both models represent straightforward, uncomplicated approaches to an analysis of school finance, and each has been proposed as the most equitable method for distribution of funds to school systems. However, legislation at either the Federal or State level seldom establishes either one or the other in any strict sense, but usually authorizes the allocation of funds using a mixture of several methods. Legislation may further deviate from strict adherence to either model by the use of categorical funding, with a grant for some specified part of either the education program or the pupil population. Nonetheless, an analysis of financial data in terms of these two models should provide some insights into the financial problems of large urban school systems.

The focus of this study is only on the comparison of large-city school systems with statewide averages. This approach is not proposed as an alternative to urban-suburban comparisons but is proposed as a complementary analytic approach. There are some analyses and publications that compare school systems in the cities with school systems in their suburbs,[12] but the comparison of central-city school systems with a statewide standard has been neglected. State averages of revenue per pupil are appropriate as a standard for examining the effect of government grants in combination with school district tax rates and school district assessed valuation.

Another limitation of the scope of this analysis is that it does not consider within-school-district variation in resources per pupil, tax rates, or tax burden among income groups and classes of taxpayers. Recently, Coons, Clune, and Sugarman[13] and others have suggested that within-school-system variation is an appropriate element for State policy consideration. However, in neither the available data nor existing State legislation is the within-school-district tax rate variation considered. Therefore, this study, like most studies of school finance, does not attempt the within-district analysis.

12/ Sacks, Seymour, "The Educational Divisions of Large City School Finances in Their Metropolitan Context: A Comparative Analysis," pp. 69-86; and Sacks, Seymour and Ranney, David, The Allocation of Fiscal Resources to Large City School Districts (Syracuse: Syracuse University Press, 1968).

13/ Coons, John E.; Clune, William H., III; and Sugarman, Stephen D.; "Educational Opportunity: A Workable Constitutional Test for State Financial Structure," California Law Review, April 1969.

It is generally believed that city children are more costly to educate, particularly in cities which have a high concentration of disadvantaged pupils.14/ However, in this study, the need for funds on a district-wide basis was not weighted for this factor. Title I of the Elementary-Secondary Education Act of 1965 (ESEA) is distributed by the Federal Government to school systems which have large numbers of disadvantaged children. Therefore, a city school system that has an above-average index for ESEA funds may have a greater need than was measured by the Equalization model in this study. In other words, for cities with above-average ESEA index numbers the need for increased State support may be understated.

14/ Berke, Joel S.; Bailey, Stephen K.; Campbell, Alan K.; and Sacks, Seymour; Federal Aid to Public Education: Who Benefits? (Syracuse: Syracuse University Press, Jan. 31, 1971).

THE FLAT GRANT MODEL

In the Flat Grant model, a revenue index of 100 indicates that the State or locality is providing funds per pupil from that source equal to the average for the State. Thus, revenue indexes can be considered as measures of the relative contribution of funds per pupil in large-city school systems to the average for the State. It does not consider differences in financial ability or educational needs that may exist among school systems. Within the Flat Grant model, the revenue index is the only possible measure of funds raised, as no account is taken of local ability in terms of either tax base or income.

Revenue indexes above 100 indicate more funds raised by the city school system or State or both for the pupils in the large city. This greater amount of funds--i.e., an index above 100--can arise either from the recognition by the State or locality that large-city pupils are more costly to educate than other pupils in the State or, in the case of the locality, that the particular city school system desires a higher quality school program than the average in the State.

In table A each of the city school systems is classified according to an above-average (called high) or below-average (called low) revenue index for total, State, and local sources. Eight possible groups result from the combination for this classification scheme; for example, the first includes those cities having indexes above average for all three--total, State, and local revenues. The number and names of city systems in parentheses are those systems in which the State revenue index is higher than the local index. (The number of school systems for which comparisons are possible is reduced to 84. No State data were available for North Carolina, thus eliminating city-State comparisons for Charlotte and Greensboro; and city-State comparisons for Washington, D.C., are obviously impossible.) Since Federal funds are usually distributed on a categorical basis, separate indexes for Federal funds are not shown but are included in the total column in table A.

Table A.--A group classification of 84 large-city school systems in high (above 100) and low (below 100) revenue index numbers for total, State, and local sources of funds: United States, 1967-68

Revenue index			Group	Number*	City school systems *
Total	State	Local			
High	High	High	1	6 (4)	(Worcester), (Lincoln), (Newark), (Portland), Austin, Tacoma.
High	High	Low	2	1 (1)	(Boston).
High	Low	High	3	26 --	Denver, Hartford, Miami, Atlanta, Fort Wayne, Gary, Indianapolis, Louisville, New Orleans, Kansas City, Ka., New York, Cincinnati, Cleveland, Dayton, Toledo, Philadelphia, Pittsburgh, Providence, Chattanooga, Nashville, Dallas, Houston, Lubbock, Salt Lake City, Richmond, Seattle.
High	Low	Low	4	-- --	None.
Low	High	High	5	1 --	Amarillo.
Low	High	Low	6	6 (6)	(Chicago), (Des Moines), (Wichita), (Baltimore), (Omaha), (El Paso).
Low	Low	High	7	22 --	Birmingham, Los Angeles, Oakland, San Francisco, San Jose, South Bend, Flint, Minneapolis, St. Paul, Jackson, St. Louis, Albany, Rochester, Yonkers, Columbus, Youngstown, Memphis, Fort Worth, Norfolk, Spokane, Madison, Milwaukee.
Low	Low	Low	8	22 (14)	(Fresno), (Sacramento), (San Diego), (Bridgeport), (Rockford), (Grand Rapids), (Paterson), (Albuquerque), (Buffalo), (Syracuse), (Oklahoma City), (Tulsa), (Corpus Christi), (San Antonio), Long Beach, Evansville, Kansas City, Mo., Springfield, Detroit, Jersey City, Akron, Erie.

*Numbers and city school systems in parentheses indicate State revenue index higher than the named local index.

The number of city school systems with high or low revenue indexes is summarized in table B.

Table B.--A summary of the 84 school systems with high or low total, State, or local revenue indexes: United States, 1967-68

Revenue sources	Number of city school systems with-- High index	in groups	Number of city school systems with-- Low index	in groups
Total, all sources	33	1, 2, 3, 4	51	5, 6, 7, 8
State	14	1, 2, 5, 6	70	3, 4, 7, 8
Local	55	1, 3, 5, 7	29	2, 4, 6, 8

Table B shows that if all school systems in the State were provided with equal funds per pupil in average daily attendance, the 84 cities would be affected in the following ways:

1. Fifty-one systems would have received more funds if total funds were available on a Flat Grant basis;

2. Seventy systems would have received more funds if State revenue had been distributed on a Flat Grant basis;

3. Only 29 systems, which now raise less than the statewide average of funds at the local level, would have received more funds if all local funds for education were gathered by the State and redistributed on the basis of number of pupils in the local districts. 1/

Table A shows that for 59 city systems the State revenue index is lower than the index for revenue from local sources. Therefore, if the State revenue index had matched the local revenue index of the city school system, they would have received more funds.

1/ Although the term "Flat Grant" distribution in a strict sense would apply only to State or Federal distribution of funds, it has recently been used in a broader sense to apply also to local funds. In this study, the broader sense of the term has been used, meaning State redistribution of locally raised revenues, or complete State support of the public schools. Obviously, if all local funds are collected and redistributed by the State, then local funds per se do not exist. However, to distinguish clearly the source of funds, local funds collected and redistributed by the State are still referred to as local revenues in this analysis.

On the other hand, if the 25 cities with State revenue indexes greater than their local revenue indexes were excluded from table B (assuming that since they have State revenue indexes greater than local revenue indexes they are already receiving an equitable distribution of State funds), a Flat Grant distribution would affect the remaining 59 cities in the following ways:

1. Thirty-one systems would receive more total revenue if all revenue were redistributed (51 systems minus 20 systems in which State index was higher than local index);

2. Fifty-six of the cities would receive more funds if only State revenue were redistributed (70 systems minus 14 systems in which State index was higher than local index);

3. Only eight school systems would receive more local funds if all local funds for education were gathered by the State and redistributed on the basis of number of pupils in the local district (29 systems minus 21 systems in which State index was higher than local index).

The relationship for the 84 cities between State and local revenue indexes and the effect of that relationship upon the total revenue index is summarized in table C.

Table C. --A summary of the 84 school systems with high or low total revenue index, by index of State and local revenues: United States, 1967-68

State index	Local index	Number of school systems with total revenue-- High	Low
High	High	6	1
Low	Low	0	22
High	Low	1	6
Low	High	26	22

In only one case was there a combination of local revenue index below average and the total revenue above average. With local revenue below average, the revenue from State and Federal sources seldom raises the total revenue index above 100. Conversely, above-average local effort

does not guarantee above-average total revenue; table A shows that of 51 city school systems with below-average total revenue indexes, 23 had local indexes above 100. Forty-four of these 51 systems received less than the average per-pupil share from the State, a major factor in the below-average total revenue indexes.

THE EQUALIZATION MODEL

Part A--84 Large-City School Systems

In the Equalization model, the State attempts to adjust for differing financial abilities as measured by assessed property valuation and educational needs as measured by ADA at the local school system level. Under this model, school systems would be expected to have an index number approximately equal to 100 for total revenue with:

(1) A State revenue index above 100 offsetting a local index below 100; or

(2) A State revenue index below 100 offset by a local index above 100.

Therefore a State index above 100 indicates that the city system was below average in assessed property valuation; a State index below 100 indicates that the city system had relatively higher assessed property valuation to support education. In addition to adjustments for differences in assessed property valuation, State revenue indexes would exceed 100 in an equalization distribution where States found city school children more expensive to educate than children in the rest of the State.

It is important to note that all local school systems are assumed to have a tax rate equal to the statewide average. Differences in local revenue indexes from city to city are caused only by variations in local assessed property valuation to support education. (In part B, differences in tax rates are considered.)

A somewhat different interpretation of the city system data in table 3 and table A is obtained by using the Equalization model.

In 14 systems (groups 1, 2, 5, and 6) where the State revenue index exceeds 100, both the need as measured by ADA and ability as measured by assessed property valuation of the equalization formula may have been used; that is, (1) the State recognized that city school children were more expensive to educate and (2) city systems had less assessed property valuation than the rest of the State.

For seven of the 14 systems (groups 1 and 5) either factor may have been operative; the data in table 3 do not permit a choice between these alternatives. However, it seems safe to assume that for four of these cities (Lincoln, Newark, Worcester, and Portland) alternative 1 (educational need) applies since the State revenue index exceeded the city revenue

index. For the other three (Amarillo, Austin, and Tacoma), either alternative could apply.

In the remaining seven of the 14 city systems with a high State index (groups 2 and 6), the State was compensating for below-average assessed property valuation under an equalization distribution. City school children were apparently considered to cost no more to educate than children in the rest of the State. However, the fact that the total revenue index is below 100 for six of these seven systems (group 6) indicates that under the measures used in the Equalization model, the State was not sufficiently compensating for below-statewide-average assessed property valuation in the city.

In the 70 city systems where the State index was below 100 (groups 3, 4, 7, and 8) only 26 (group 3) had a total revenue index above 100. This means that only these 26 school systems had property valuation above the average statewide assessed property valuation which, under the Equalization model, would require less-than-average State funds to reach an index of 100 for total revenue.

In 22 of the 70 school systems where both the State and local revenue index were below 100, the local index was above average (group 7). These city systems had relatively high assessed property valuation in comparison with the statewide average, but the low level of State support resulted in indexes of less than 100 for total revenues.

In the remaining 22 systems (group 8), the local revenue indexes were below 100, indicating below-average assessed property valuation, yet the State index was also low. In this case, the State did not compensate for low assessed property valuation under the Equalization model and furthermore provided below-average support, thereby reducing the total revenue index.

As noted previously, in an Equalization model the State would adjust not only for differing assessed property valuation but also for differing educational needs in terms of ADA appropriately weighted at the local school system level. The Equalization model can be considered as a lower bound in that ADA with no weights for differences in costs of educating pupils was used. If, as is widely believed, city children are more expensive to educate, this condition would be reflected in additional State support.

One measure of the more costly nature of city school expenditures that may be utilized as an indicator of need is the proportion of Elementary and Secondary Education Act of 1965 (ESEA) funds received by a school

system. ESEA funds are not allocated on a Flat Grant basis, but are distributed on the basis of a formula which specifically provides funds for educating children from low-income families. Table 4 provides comparisons between city and State percents of Federal revenue by selected legislative acts. A high ESEA index indicates a greater proportion of more costly pupils. To illustrate, an ESEA revenue index of 150 where 20 percent of the children in the State qualified for ESEA funds would indicate that 30 percent of the system's children qualified. School systems that did not receive Federal funds from such legislative acts as ESEA were assumed not to have met the requirements for such aid. However, it is possible that some school systems might have qualified for the aid but did not apply for it. Therefore, the ESEA index provides an indicator of need but is not necessarily a precise measure.

An examination of table 4 reveals 54 school systems with above-average indexes for ESEA revenue, indicating that, at least from the Federal Government's standpoint, these cities have greater proportions of more costly students. Combining this with the analysis of table A shows that only 20 of the 54 received above-average total revenues. In other words, in 34 cases, revenues received from the State or local sources were not sufficient to bring the index number for total revenue to 100. Table D presents a summary of these patterns.

Table D. --Fifty-four school systems by high or low index of ESEA, total, and State revenues: United States, 1967-68

ESEA	Total	State	Number of school systems
High	High	High	5) = 20
		Low	15)
	Low	High	4) = 34
		Low	30)

Part B--25 Large-City School Systems

In the foregoing analysis, it was assumed that all local school systems levied a tax rate equal to the statewide average tax rate. Differences in local revenue indexes were presumed to be caused by differences in the assessed property valuation to support education. Table 9 presents a number of measures of the financial resources for 25 large cities compared to their educational burden, as measured by ADA. Examination of these measures indicates whether the city was levying a tax to support education at the rate equal to that of the statewide average.

The same format has been used for this table as for others; i.e., city/State comparisons and the use of index numbers. The original listing of 87 cities has been reduced to 25, because of problems of unavailability of the data, noncoterminous political divisions, or the existence of fiscally dependent school systems. (See appendix A for detailed explanation.)

The measurement of local property tax revenue given in column 3 compares the amount of property tax revenues raised for public elementary and secondary schools at the local level with the statewide totals of this revenue source. Columns 4 through 7 present various measures of relative wealth for each city by using assessed valuation (column 4), assessed valuation adjusted for the statewide differences in the assessment ratio (column 5), further adjusted for statewide differences in the noneducational uses of the property tax (column 6), or noneducational uses of general revenue (column 7).

Although all four measures of relative wealth have been used, the latter two probably best define resources immediately available for educational purposes. The so-called "municipal overburden" factor, whereby large cities must allocate a greater proportion of their tax dollar for noneducational purposes than do other political divisions, is included in the last two measures. The general revenue measure (column 7) is adjusted for the effect of nonproperty taxes and charges used to support noneducational municipal services which some cities employ to alleviate the "municipal overburden" factor.

The majority of these cities appeared to be relatively wealthy, compared to the State as a whole, using any of these measures of assessed property valuation. A summary of table 9 is shown in table E.

Table E.--Summary of measures of assessed property valuation for 25 large-city school systems: United States, 1967-68

No. of school systems	Col. 9	Col. 10	Col. 11	Col. 12
High	21	19	19	16
Low	4	6	6	9

Therefore, by these measures, most of the city school systems in this analysis have greater resources available for education than the average of school systems in the State.

When the index for property tax revenues (column 8) is compared with the various measures of assessed property valuation (columns 9-12), it may be determined if the city school system is levying a tax at a rate equal to the statewide average. An index for property tax revenues consistently below the indexes for assessed property valuation indicates that a city had a tax rate lower than the statewide average; the reverse indicates a high tax rate. Comparisons between property tax and assessed property valuation indexes for the 25 cities resulted in tax rates as shown in table F.

Table F. --Summary of tax rates for 25 large-city school systems: United States, 1967-68

High	- 9
Average	- 10
Low	- 6

Table G presents a matrix, listing the 25 city school systems by both their tax rate and assessed property valuation.

Table G. --Matrix of assessed property valuation and tax rate dimensions for 25 large-city school systems: United States, 1967-68

Assessed property valuation	Tax rate		
Above average	High	Average	Low
16	Denver	Gary	Birmingham
	Louisville	St. Louis	Oakland
	Milwaukee	Philadelphia	San Francisco
	New Orleans	Pittsburgh	Chicago
		Salt Lake City	Minneapolis
		Seattle	St. Paul
Average			
4	Flint	Rockford	
	Erie	Grand Rapids	
Below average			
5	Indianapolis	Detroit	
	Spokane	San Diego	
	Tacoma		

Definitions:

Assessed property valuation

Above average--the four measures of assessed property valuation consistently higher than 100.
Average--the four measures of assessed property valuation approximately equal to 100.
Below average--the four measures of assessed property valuation consistently lower than 100.

Tax rate

High--the property tax revenue index consistently higher than the assessed property valuation indexes.
Average--the property tax revenue index approximately equal to the assessed property valuation indexes.
Low--the property tax revenue index approximately equal to the assessed property valuation indexes.

All six of the city school systems that are classified as having below-average tax rates had above-average assessed property valuations by all measures but had a total revenue index below 100 (see table 3). Five of the six cities had local revenue indexes above 100. It is probable that they would have had a total revenue index of at least 100, if they had levied a tax at a rate equal with the statewide average because of their relatively greater assessed property valuation. Though the State revenue index was below 100 for five of the six cities, the major cause for the low total revenue index of these cities with above-average assessed property valuation is found in their low local tax rate.

For the nine cities with an above-average tax rate, five had total revenue indexes above 100, and the indexes for three of the four remaining cities were just below 100. Consistent with their above-average tax rate, eight of the nine such cities had local revenue indexes above 100. However, the State revenue index was below 100 for eight of the nine cities. Since the local tax rate was above average in each of the nine cases, the four instances of low total revenue index, under the Equalization model, can be attributed to a State revenue index below 100.

The 10 average tax rate cities were divided equally with five total revenue indexes above and five below 100. Since they all had below-average State support, only the cities with above-average assessed property valuation were able to achieve total revenue indexes above 100. The cities with below-average assessed property valuation under the Equalization model would receive increased State support.

Another view of the 25 cities is provided in table H, using the same classification system employed previously in table A.

Table H. --A classification of 25 large-city school systems by high (above 100) and low (below 100) revenue index numbers for total, State, and local sources of funds: United States, 1967-68

Revenue index					
Total	State	Local	Group*	Number	City school system**
High	High	High	1	1	Tacoma
High	High	Low	2	0	--
High	Low	High	3	9	Denver, Gary, Indianapolis, Louisville, New Orleans, Philadelphia, Pittsburgh, Salt Lake City, Seattle
High	Low	Low	4	0	--
Low	High	High	5	0	--
Low	High	Low	6	1 (1)	(Chicago)
Low	Low	High	7	9	Birmingham, Oakland, San Francisco, Flint, Minneapolis, St. Paul, St. Louis, Spokane, Milwaukee
Low	Low	Low	8	5 (3)	(San Diego), (Rockford), Detroit, (Grand Rapids), Erie

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* These group numbers are identical to those used in table A. This table may be viewed as a sub-set of the cities listed in table A.

** Numbers and city school systems in parentheses indicate State revenue index higher than the named local index.

Taking into account the rankings for tax rate given to the cities as explained above, some tentative explanations can be given for the patterns shown.

Group 1 - Tacoma, classified as having an above-average tax rate and below-average assessed property valuation. Since the State revenue index is also above 100, both city and State may have viewed Tacoma's children as more costly to educate.

Group 3 - All the cities except Indianapolis were classified as having above-average assessed property valuation with average or above-average tax rate. Since the State revenue index was below 100, it appears that under the Equalization model these cities were in relatively better positions to support schools than the average for school systems in the State. The above-average tax rate cities, which included Indianapolis, may also have recognized increased educational needs at the local level, although the State apparently did not. Although Indianapolis had below-average assessed property valuation, it had an above-average tax rate and did raise above-average local revenues. However, the State revenue index and the total revenue index were below 100.

Group 6 - Chicago was classified as having above-average assessed property valuation with below-average tax rate. Under the Equalization model, Chicago would not have received above-average State revenue based on the measures of financial ability. The State apparently recognized increased educational need as shown by the above-average State revenue index.

Group 7 - Five of the nine cities were classified as having above-average assessed property valuation with a below-average tax rate. Unlike Chicago, the State revenue index was below average; apparently the State did not perceive greater educational needs in these cities. For cities with above-average tax rates, such as Milwaukee (above-average assessed property valuation), Flint (average assessed property valuation), and Spokane (below-average assessed property valuation), it would appear that the State was not providing support equal to the equalization standard, thus causing these cities to have below-average total revenues. For St. Louis (average tax rate, above-average assessed property valuation) both State and local revenue indexes would need to increase to meet requirements of equalization.

Group 8 - Two of these five cities were below average in assessed property valuation, the other three had average assessed property valuation. Four of the five cities had an average tax rate, the remaining city had an above-average tax rate. These cities were not receiving as much State support as they would have under the Equalization model.

Using the ESEA revenue index as an indicator of educational need (reasons described above), it is seen that 18 of the 25 cities had ESEA indexes above 100. In only two of the 25 cities did the State revenue index surpass 100. For the other 23 cities, either these increased costs were not recognized in the distribution of State funds, or cities had above-average assessed property valuation that compensated for a State revenue index below 100.

In table 10, the percent of State revenues that each city would have received under the Flat Grant and the Equalization models is presented. Column 2 presents the percent actually received, column 3 what would have been received under the Flat Grant model (equal to the city's ADA), and column 4 what would have been received under the Equalization model based upon ability to support education (using adjusted assessed valuation in table 9, column 11, as the measure of wealth). This latter figure was derived by adjusting the city's local revenue effort by the wealth factor and then adjusting the State's portion of the total revenue effort to reflect the change in local revenue effort. (See appendix B for full explanation.)

Although 23 city school systems would have received more State support in the Flat Grant model, only 10 would have received more under the Equalization model. (See table I.) This follows the previous finding that most of the 25 cities had assessed property valuation above that for the average school system in the State.

Further, only six cities would have received more from the Equalization model than from the Flat Grant model. These include:

San Diego)
Rockford) Five of these cities had below-average assessed
Indianapolis) property valuation in the previous analysis;
Detroit) Rockford had average assessed property valua-
Grand Rapids) tion.
Spokane)

It is important to note that six other cities would have been entitled to no State support under the Equalization model, since their assessed property valuation was so much greater than the statewide average. These include:

Oakland
San Francisco
Denver
Minneapolis
St. Paul
Milwaukee

Table I. --A listing of cities that would have received more revenues from the State than they actually received if (1) Flat Grant model or (2) Equalization model had been utilized

(1) Flat Grant (23)	(2) Equalization (10)
Birmingham	Birmingham
Oakland	
San Diego	San Diego
San Francisco	
Denver	
Rockford	Rockford
Gary	
Indianapolis	Indianapolis
Louisville	
New Orleans	
Detroit	Detroit
Flint	
Grand Rapids	Grand Rapids
Minneapolis	
St. Paul	
St. Louis	St. Louis
Erie	Erie
Philadelphia	Philadelphia
Pittsburgh	
Salt Lake City	
Seattle	
Spokane	Spokane
Milwaukee	

Thus, even for the cities that had an above-average tax rate, such as Denver and Milwaukee, their assessed property valuation was so much greater than the statewide average that no State revenues would have been required under the Equalization model.

In summary, 10 cities would have received more State support under both the Flat Grant and Equalization models than they actually received. Some of the remaining 15 cities also might have qualified, especially if they had demonstrated increased educational need. However, since no attempt has been made to quantify this factor, it has not been incorporated in the model. Also, the 10 cities receiving support less than that calculated in the models were located in eight States; in six of these States other cities were receiving support equal to or greater than that calculated by the Equalization model. (For Birmingham, Ala., and St. Louis, Mo., no other cities in those States were included in the study, so no comparisons were possible.) This indicates that the formulas for distribution of State revenues for those States did not discriminate against large-city school systems per se but did operate to the disadvantage of city school systems having certain characteristics not identified in this study. Therefore, it is concluded that the distribution of State revenues may fail to consider the special needs of any school system in the State and not militate solely against city school systems in favor of the rest of the State.

PROFILES OF FIVE CITIES

An analysis of individual cities sharply pointed out the difficulties in making generalizations concerning all urban school systems. Neither a Flat Grant nor an Equalization formula would affect every city school system in the same way.

A brief profile is presented for one city from each of the groups in table G, as follows:

Group 1 - Tacoma
Group 3 - Pittsburgh
Group 6 - Chicago
Group 7 - St. Louis
Group 8 - Detroit

Tacoma - Group 1

Tacoma had 4.67 percent of Washington's average daily attendance and received the following percents of revenue by source (tables 3 and 4):

Total	Local and intermediate	State	Federal	ESEA
5.10	5.11	4.74	7.73	8.91

In revenue per pupil (table 8) Tacoma received $461 from State funds--$7 per pupil more than average--and raised $27 per pupil more than average at the local level. Overall total revenue was $873--$72 more than the State average for an index of 109. An index of 101 for State funds meant $7 more.

In summary:

	ADA	Total	Local and intermediate	State	Federal	ESEA
Percent of State	4.67	5.10	5.11	4.74	7.73	8.91
Index		109	109	101	165	191
Dollar difference		+$72	+$27	+$7	+$33	+$16

Table 9 indicates that Tacoma had above-average property tax revenues but had below-average assessed property valuation. Therefore Tacoma had an above-average tax rate.

In table 10 the Equalization formula for the distribution of State funds based on Tacoma's ability to support its own schools would have allotted only 4.43 percent, instead of the actual 4.74 percent. This would have provided approximately $24 per pupil less than the State average and $31 per pupil less than Tacoma received.

Table 8 shows that Tacoma had greater total expenditures than the State average. Also, current expenditures allocable to pupil costs, total instructional expenditures, and expenditures for instructional salaries were above the State average. Expenditures per pupil allocable to pupil costs were as follows:

	Total	Total instructional	Instructional salaries
Tacoma	$819	$631	$581
Washington's statewide average	668	477	429

From the previous explanation of analysis, it appears that:

(1) Tacoma had more costly pupils than the State average since its percent of ESEA funds was greater than its percent of pupils.

(2) Tacoma did receive a greater percentage of total revenue than the State average. It also received greater State and local revenue. Thus, it was compensated for more costly pupils.

(3) Although Tacoma had below-average assessed property valuation, local property tax revenue was above average.

(4) Tacoma is one of the cities that received more money than it would have under either of the hypothesized distribution models.

Pittsburgh - Group 3

Pittsburgh had 3.17 percent of Pennsylvania's ADA and received the following percents of revenue by source:

Total	Local and intermediate	State	Federal	ESEA
3.46	4.05	2.53	4.76	2.88

In revenue per pupil (table 8) Pittsburgh received $67 less than average from the State but raised $110 more at the local level than the State

average. Overall total revenue in Pittsburgh was $73 above the State average (index of 109).

	ADA	Total	Local and intermediate	State	Federal	ESEA
Percent of State	3.17	3.46	4.05	2.53	4.76	2.88
Index		109	128	80	150	91
Dollar difference		+$73	+$110	-$67	+$29	-$3

In table 9, all indexes for assessed property valuation, even those adjusted for the noneducational use of revenue, were above 100. The index for property tax revenue (table 9, column 8) was also above 100.

In table 10 the Equalization formula, based on Pittsburgh's ability to support its own schools, would allocate only 1.18 percent of State funds to Pittsburgh, instead of the reported 2.53 percent. This would have been approximately $119 per pupil--$134 per pupil less than it received and $213 less than the State average.

The tables on expenditure show that Pittsburgh was above the State average in total expenditures, total expenditures allocable to pupil costs, total instructional expenditures, and instructional salaries. Expenditures per pupil allocable to pupil costs were as follows:

	Total	Total instructional	Instructional salaries
Pittsburgh	$810	$558	$524
Pennsylvania statewide average	660	449	401

Applying previously used interpretations of the data, it appears that:

(1) The low percentage of ESEA funds did not indicate that Pittsburgh had more costly pupils than the State as a whole.

(2) Pittsburgh did receive above-average total revenue largely because of the greater property tax revenue raised at the local level.

(3) Pittsburgh had an above-average assessed property valuation which allowed it to raise above-average local revenues with an average tax rate.

(4) Pittsburgh would have received more State revenues from the Flat Grant distribution of State revenue, but not from the Flat Grant distribution of all revenues, since it raised above-average local revenues. The Equalization formula would not have raised more money for Pittsburgh than it actually received from the State.

Chicago - Group 6

Chicago had 25.45 percent of the ADA in the State of Illinois and received the following percents of revenue by source:

Total	Local and intermediate	State	Federal	ESEA
22.91	21.03	26.03	40.18	48.92

In revenue per pupil (table 8) Chicago received from the State $215 per pupil in ADA--$5 more than the State average. Yet, Chicago received only $978 in total revenue per pupil, compared with $1,087 per pupil for the State as a whole. Thus, in Chicago an index of 102 for State revenue meant $5 more than the average, while the index of 90 for total revenue meant $109 per pupil less than the State average. To summarize:

	ADA	Total	Local and intermediate	State	Federal	ESEA
Percent of State	25.45	22.91	21.03	26.03	40.18	48.92
Index		90	83	102	158	192
Dollar difference		-$109	-$143	+$5	+$30	+$25

In table 9, the indexes for assessed property valuation were above average, while the index for property tax revenue (column 8) was below average. Therefore the tax rate for Chicago was below average.

Table 10 shows that Chicago would have received less from the State if the Equalization formula had been applied. Chicago received 26.03 percent of the State revenue and would have dropped to 8.52 percent, which would have been $165 per pupil less than it received.

Total expenditures per pupil in ADA in Chicago exceeded those of the State average. Chicago spent $47 per pupil more for total expenditures allocable to pupil costs and $30 per pupil more on total instructional expenditures allocable to pupil costs. However, Chicago did spend slightly less per pupil on instructional salaries, as follows:

From table 8:

	Expenditures allocable to pupil costs		
	Total	Total instructional	Instructional salaries
Chicago	$738	$513	$436
Illinois statewide average	688	483	441

From the previous interpretations of the data it appears that:

(1) Chicago was one of the city systems with more costly pupils, as indicated by the large ESEA index of 192.

(2) If in fact Chicago did have more costly pupils, Chicago should have had a greater percent of the total revenue than it received. However, since the State contributed more than the State average to Chicago under the Equalization model, any additional revenue would have had to come from the local level.

(3) Under either the Flat Grant or Equalization model, Chicago would have received less from the State than it actually did receive.

St. Louis - Group 7

St. Louis had 11.42 percent of Missouri's ADA. It received the following percents of revenue by source:

Total	Local and intermediate	State	Federal	ESEA
10.78	11.67	8.79	11.71	17.50

In revenue per pupil (table 8), St. Louis received $182 per pupil from the State--$55 less than the State average (index of 77). While the local educational agency provided $10 more per pupil than the State average, total revenue receipts amounted to $725 per pupil, $42 less than the State average (index of 94).

In summary:

	ADA	Total	Local and intermediate	State	Federal	ESEA
Percent of State	11.42	10.78	11.67	8.79	11.71	17.50
Index		94	102	77	103	153
Dollar difference		-$42	+$10	-$55	+$2	+$17

In table 9, most indexes for assessed valuation were above 100, and the index for the property tax revenue was above 100.

In table 10 the Equalization formula based on St. Louis' ability to support its own schools would have allocated 8.96 percent of the State funds, instead of the reported 8.79 percent. This would have been $195 per pupil--$3 per pupil more than St. Louis received and $52 less than the State average.

Although St. Louis spent less per pupil than the State average in total expenditures, St. Louis spent $82 more per pupil on total current expenditures allocable to pupil costs. Expenditures for total instructional costs and instructional salaries were also greater than the State average.

From table 8 the expenditures per pupil allocable to pupil costs for St. Louis and Missouri were:

	Total	Total instructional	Instructional salaries
St. Louis	$651	$453	$392
Missouri's statewide average	569	412	375

From the previous analysis of cities, it appears that:

(1) St. Louis was one of the cities with more costly pupils, as indicated by the large ESEA index.

(2) St. Louis received less than the statewide average total revenue per pupil. It also received below-average State revenue.

(3) While St. Louis would have received more State funds under both the Flat Grant and Equalization formulas, it would have gained much more from the Flat Grant model.

Detroit - Group 8

Detroit had 14.23 percent of all ADA in the State of Michigan and received the following percents of revenue by source:

Total	Local and intermediate	State	Federal	ESEA
12.37	12.05	11.42	23.26	30.07

In revenue per pupil (table 8) Detroit received $287 per pupil from the State--$71 less per pupil than the State average (index of 80). Detroit received only $739 per pupil in ADA from total revenue sources, $111 below the State average (index of 87). To summarize:

	ADA	Total	Local and intermediate	State	Federal	ESEA
Percent of State	14.23	12.37	12.05	11.42	23.26	30.07
Index		87	85	80	163	211
Dollar difference		-$111	-$68	-$71	+$28	+$19

Table 9 indicates that Detroit citizens supported an average tax rate. The indexes for assessed valuation were below average, causing the property tax revenues to fall below average.

In table 10 the Equalization formula for the distribution of State funds based on Detroit's ability to support its own schools would have allotted Detroit 17.98 percent of the State's funds (instead of 11.42 percent), which would be approximately $455 per pupil. This would have been $97 per pupil more than the actual State average and $168 more per pupil than Detroit received.

The tables on expenditures show that Detroit's total expenditures were also lower than the State average. However, total current expenditures allocable to pupils were slightly greater than the State average. While Detroit's total expenditures for instruction were above the State average the expenditures for instructional salaries alone were below the State average. In dollar figures for expenditures per pupil allocable to pupil costs:

	Total	Total instructional	Instructional salaries
Detroit	$722	$540	$458
Michigan statewide average	715	490	463

From the previous analysis of the cities, it appears that:

(1) Detroit was one of the city systems which had greater need as indicated by the large percent of revenue it received under ESEA. The percent of ESEA funds was twice as great as Detroit's percent of pupils in the State.

(2) The percent of total revenue for education from all sources was less than Detroit's percent of ADA. So, not only did Detroit not receive enough total revenue to compensate for more costly pupils, it did not even receive as much revenue per pupil as the State average.

(3) Detroit was one of the 10 cities which would have received more revenue if either of the two models of distribution were applied.

AO

SUMMARY

Among the 84 large-city school systems analyzed in this report in terms of the Flat Grant model:

(1) Fifty-one (60.7 percent) received less than the statewide average for total revenues.

(2) Seventy (83.3 percent) received less than the statewide average for State revenues.

(3) Fifty-five (65.5 percent) raised more than the statewide average at the local level.

(4) The Federal influence was mixed. Although 54 (63.3 percent) received more ESEA funds than the statewide average, the low level of support from other Federal programs resulted in 43 (51.2 percent) systems receiving less Federal revenues than the statewide average.

When the consideration of differing financial abilities, as measured by the assessed property valuation, was taken into account for the 25 large-city school systems analyzed in terms of the Equalization model:

(1) Sixteen (64.0 percent) had higher assessed property valuation (adjusted for noneducational uses of general revenues) than the statewide average.

(2) Nine (36.0 percent) supported a tax rate that was higher than their assessed property valuation; six (24.0 percent) supported a tax rate lower than their assessed property valuation.

(3) Although 23 (92.0 percent) received less than the statewide average for State revenues using the Flat Grant model, only 10 (40.0 percent) would have received increased State revenues under this Equalization model because of the above-average assessed property valuation for most of the 25 cities.

(4) Six (24.0 percent) would have received increased revenues from the Equalization model than from the Flat Grant model.

(5) Six (24.0 percent) would have received no State revenue under their Equalization model because of their very high assessed property valuation.

More detailed analysis of the problems of urban schools is necessary. The following questions need to be examined:

1. How do large-city school systems compare with their surrounding suburban school systems on revenue receipts, assessed property valuation, need, and effort? Some analysis of this type has been done which has shown the effects of the "municipal overburden" factor. More analysis is needed to examine in depth cost and need differentials between urban and suburban school systems.

2. How do medium-sized cities compare with suburban school systems and large-city systems on revenue, assessed property valuation, need, and effort? A study of this nature would indicate whether the financial crisis is acute only in the large cities--or whether it exists also for medium- and small-sized cities.

3. Can indicators of quality be derived to determine whether the cost for the same quality of education differs among urban, suburban, and rural school systems? Can quantifiable measures of educational need be developed to determine the additional cost involved in raising the educational level of the disadvantaged students in large urban school systems to the statewide average?

The foregoing problems are currently being carefully studied by urban school finance specialists across the country and the President's Commission on School Finance, and additional analysis may soon be available. Hopefully this report materially contributes to the existing information about the financial conditions of large-city school systems.

In this study, only a portion of the data were examined by using a specific analytical framework. An abundance of additional information, presented in the tables, has not been discussed in this analysis. The reader is encouraged to examine these data thoroughly.

BASIC TABLES

Key to Abbreviations

ADA - average daily attendance

ADMIN - administration

ESEA - Elementary-Secondary Education Act, 1965, Titles I, II, III

MAINT PLANT - maintenance of school plant

NDEA - National Defense Education Act, Titles III and V-A

PL 815 - Public Law 81-815

PL 874 - Public Law 81-874

PUPIL TRANSP - pupil transportation

RUN PLANT - operation of school plant

SCH LUNCH - school lunch program

SMSA - Standard Metropolitan Statistical Area

VOC ED - Vocational Education Act

TABLE 1.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68

(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	RECEIPTS, BY SOURCES				RECEIPTS FROM FEDERAL SOURCES, BY PROGRAM						
		TOTAL 1/	LOCAL AND INTERMEDIATE	STATE	FEDERAL	ESEA	NDEA	PL815	PL874	VOC ED	SCH LNCH	OTHER
ALABAMA	$ 787714	$ 384562	$ 89510	$ 217008	$ 78044	$ 41505	$ 2605	$ 333	$ 8185	$ 5147	$ 6315	$13954
BIRMINGHAM	63117	26296	7242	15442	3612	2255	272	0	64	663	139	218
CALIFORNIA	4454359	4107917	2327421	1470667	309829	93159	6711	7287	66922	15249	13963	106538
FRESNO	58598	41483	20268	18841	2374	1718	0	0	0	71	275	310
LONG BEACH	656008	518057	335374	152859	29824	17938	0	0	3583	1154	1151	5998
LOS ANGELES	83161	67193	44541	17977	4674	1330	0	0	1850	396	282	816
OAKLAND	64274	54398	33986	14956	5456	2792	0	0	1085	212	222	1145
SACRAMENTO	53687	40083	22088	15095	2900	1303	0	0	714	28	197	658
SAN DIEGO	143988	101878	48383	43322	10173	2373	0	0	6048	538	177	1038
SAN FRANCISCO	112220	92929	64009	18425	10495	4754	0	401	1495	530	396	2919
SAN JOSE	35750	30128	19134	9306	1688	845	0	307	40	70	139	287
COLORADO	478168	351221	235588	83163	32470	9490	514	557	8773	2856	2375	7905
DENVER	87617	69914	56944	9112	3857	2088	116	0	1341	0	297	15
CONNECTICUT	576170	499324	304714	169405	25205	8891	918	0	3076	1467	3079	7774
BRIDGEPORT	22742	16207	7443	5987	2777	1072	18	0	1526	113	48	0
HARTFORD	24916	26195	22521	1142	2532	1842	29	0	83	101	64	413
FLORIDA	1216957	889406	384813	389820	114773	36158	2416	1269	16019	7460	7494	43957
MIAMI	198366	155055	76620	51982	26453	4768	247	0	1360	1801	1076	17200
GEORGIA	998781	632004	178090	366172	87742	36577	3315	929	10059	10002	8479	18381
ATLANTA	100761	69544	40288	22871	6386	3282	159	0	664	987	1212	83
ILLINOIS	2015683	2190381	1663180	422849	104352	54257	2689	267	8866	4936	8890	24447
CHICAGO	513039	501840	349828	110087	41925	26542	365	0	1485	1154	1321	11058
ROCKFORD	32000	26178	19165	6100	913	704	8	0	0	10	126	65
INDIANA	1058909	803356	457814	298166	47376	21101	2157	32	3390	1506	6407	12383
EVANSVILLE	31239	18708	11019	6724	966	613	39	0	0	6	0	308
FORT WAYNE	37166	29599	20656	8115	828	423	85	0	0	0	203	117
GARY	45028	42905	30661	9607	2636	1643	131	0	0	0	0	862
INDIANAPOLIS	97645	74425	44636	24856	4934	1847	281	0	1176	494	258	877
SOUTH BEND	34827	24797	15995	7771	1030	570	86	0	0	56	0	319
IOWA	617833	436089	291270	108578	36241	14674	1547	154	1772	1638	4279	12177
DES MOINES	43412	28685	17933	8274	2478	1217	147	0	67	507	228	314
KANSAS	474352	365531	228951	102939	33641	13822	1081	0	6500	763	3072	8403
KANSAS CITY	31383	17616	11364	4904	1349	885	80	0	0	98	116	170
WICHITA	61471	41662	23378	13715	4569	1900	65	0	2479	0	125	0
KENTUCKY	635403	350212	123992	170198	56022	36404	1182	25	2615	1503	5893	8400
LOUISVILLE	46668	30745	17459	9040	4246	2021	0	0	656	77	354	1138
LOUISIANA	773942	527722	153169	307326	67227	35290	1558	666	2656	1261	7458	18340
NEW ORLEANS	94435	69944	27408	32060	10476	6473	359	666	0	19	86	2874
MARYLAND	749016	675120	365438	245627	64055	18147	1922	1454	21898	4063	3853	12718
BALTIMORE	160162	141812	73923	56479	11411	6722	314	0	1420	768	481	1706
MASSACHUSETTS	988683	858111	583021	193216	81874	25394	2263	0	13612	8119	7152	25334
BOSTON	81427	74769	38844	22964	12962	4802	63	0	751	1175	362	5808
SPRINGFIELD	29852	21487	14522	4700	2265	1143	46	0	274	464	325	13
WORCESTER	28804	26158	17717	6132	2309	1040	45	0	120	351	125	628
MICHIGAN 2/	1913328	1625959	856007	684296	85656	31499	4493	0	0	0	0	49664
DETROIT	272234	201211	103108	78178	19925	9471	166	0	560	2853	856	6020
FLINT	44038	34702	20371	12537	1794	905	134	0	0	503	155	97
GRAND RAPIDS	31450	20302	10057	9143	1103	781	82	0	0	123	78	40
MINNESOTA	800267	662848	327919	289181	45748	21191	1955	10	2723	4985	4604	10280
MINNEAPOLIS	65170	47617	31370	11567	4680	2871	147	0	2	663	251	746
ST PAUL	45985	33180	18949	10958	3273	1617	49	0	602	813	158	33
MISSISSIPPI	539615	254343	72626	125123	56594	31906	847	294	2030	3006	5670	12841
JACKSON	35573	16290	8622	6248	1421	797	185	0	0	35	391	13
MISSOURI	871444	668552	401858	206456	60238	28528	1536	516	7001	5952	5182	11523
KANSAS CITY	65236	53233	37125	11895	4213	2185	83	0	1354	180	298	113
ST LOUIS	99481	72095	46900	18141	7054	4993	93	0	561	442	206	759
NEBRASKA	311378	177484	151316	8303	17865	6078	504	285	4081	1508	1616	3793
LINCOLN	27807	17358	15251	910	1197	247	87	0	331	200	116	217
OMAHA	59174	30306	25954	1715	2637	1013	48	0	516	634	0	425
NEW JERSEY	1206524	1167244	783439	315930	67875	30592	2403	549	11208	2377	4948	15798
JERSEY CITY	32840	29053	19652	7004	2397	1681	0	0	0	4	0	712
NEWARK	65279	67377	41818	18704	6855	5115	53	0	94	177	0	1417
PATERSON	22168	17532	11216	5046	1270	1260	10	0	0	0	0	0
NEW MEXICO	252759	323694	178737	110945	34012	12144	611	2510	7240	650	1884	8973
ALBUQUERQUE	73084	41792	7499	29172	5121	2204	248	0	2070	41	340	219

SEE FOOTNOTES AT END OF TABLE.

TABLE 1.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68--CONTINUED

(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	RECEIPTS, BY SOURCES				RECEIPTS FROM FEDERAL SOURCES, BY PROGRAM 3/						
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	ESEA	NDEA	PL 815	PL 874	VOC ED	SCH LNCH	OTHER
NEW YORK	3019295	3659189	1829584	1669227	160378	74584	3853	272	7919	3679	21852	48219
ALBANY	11115	13339	7116	4188	2035	672	9	0	130	218	42	963
BUFFALO	66768	65491	24862	35055	5573	2754	23	0	0	872	200	1725
NEW YORK CITY	940690	1191998	781002	360222	50775	33810	1462	0	0	1584	5411	8508
ROCHESTER	41207	47055	27851	15199	4005	2844	76	0	0	83	152	850
SYRACUSE	28133	28218	12703	12418	3097	1642	0	0	0	495	102	858
YONKERS	27496	29166	17511	10272	1383	826	17	0	0	198	109	233
NORTH CAROLINA	1115000	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
CHARLOTTE	74501	46065	19184	23171	3709	2252	406	0	0	220	544	288
GREENSBORO	29494	16688	6239	9373	1077	588	119	0	0	99	146	125
OHIO	2207276	1568948	1038129	427111	103708	42875	5173	223	8503	15547	11477	19910
AKRON	55806	36825	25986	7589	3251	1427	158	0	0	113	98	1454
CINCINNATI	79048	65013	46884	12166	5964	3096	223	0	151	69	337	2087
CLEVELAND	139675	111648	79818	20422	11407	5255	257	0	151	417	620	4708
COLUMBUS	98670	64062	59119	1106	3837	2421	122	0	0	0	203	1092
DAYTON	56174	44508	33272	7790	3446	1880	125	0	611	26	122	682
TOLEDO	57198	43174	29469	8794	4912	2683	277	0	41	376	142	1392
YOUNGSTOWN	23899	16750	12039	3387	1325	676	136	0	0	0	78	435
OKLAHOMA	559350	500245	339900	112892	47453	21555	1243	1194	11015	2656	3242	6548
OKLAHOMA CITY	63427	30917	16200	10792	3925	1995	185	0	942	137	626	40
TULSA	66979	34776	22250	9258	3268	1839	175	0	583	185	226	261
OREGON	425047	356244	252750	88743	14751	2441	669	103	1630	2955	2465	4488
PORTLAND	68575	61293	41231	17401	2661	588	43	0	414	344	223	1050
PENNSYLVANIA	2125071	1664743	835538	704875	124330	57274	5462	0	8680	11032	10180	31702
ERIE	21045	13416	7974	4478	965	749	14	0	0	20	68	115
PHILADELPHIA	245696	218477	112499	72262	33717	19513	582	0	2962	175	244	10241
PITTSBURGH	67321	57621	33862	17840	5920	1647	340	0	0	670	124	3139
RHODE ISLAND	148019	113396	69317	34996	9083	3858	357	66	3455	162	537	648
PROVIDENCE	23308	19514	11644	5060	2810	2022	12	0	238	37	91	411
TENNESSEE	830568	422698	136316	210948	75434	37862	2453	150	5439	2568	7802	19160
CHATTANOOGA	25044	15474	6729	5251	3494	1305	52	0	0	251	177	1710
MEMPHIS	116769	53379	25068	22527	5784	3239	506	0	845	565	459	170
NASHVILLE	85646	43993	23253	15692	5049	2487	279	0	0	242	688	1354
TEXAS	2340637	1386143	588155	638826	159162	73328	5503	1638	25839	12074	12073	28707
AMARILLO	27985	15725	7228	7692	805	341	0	0	371	90	0	3
AUSTIN	44034	27514	12994	12355	2165	1147	140	0	383	68	0	428
CORPUS CHRISTI	40972	21884	8196	10625	3063	1273	144	0	718	132	0	795
DALLAS	137581	82823	53773	25382	3667	2571	252	0	384	228	0	233
EL PASO	53790	30848	9963	15332	5553	1391	179	0	2434	200	0	1349
FT WORTH	73005	42005	20132	17139	4735	1603	47	0	1576	690	0	818
HOUSTON	199425	118856	67634	45285	5937	4312	303	0	0	0	0	1321
LUBBOCK	30796	18469	8974	8003	1492	593	39	0	192	58	0	610
SAN ANTONIO	68837	33786	10758	17505	5523	3142	92	0	1861	90	0	337
UTAH	282215	184905	75010	90093	19802	4510	590	295	5234	374	1616	7183
SALT LAKE CITY	33886	24003	14104	7840	2060	1072	31	0	369	91	72	426
VIRGINIA	949854	634421	324279	228388	81754	26281	1858	1028	22152	8157	6099	16179
NORFOLK	51231	33996	18690	9964	5291	1910	80	151	2618	264	269	0
RICHMOND	39801	29175	18120	7157	2854	2181	62	0	211	0	284	115
WASHINGTON	736554	589753	211283	334472	43998	12553	1450	386	9533	2354	3263	14459
SEATTLE	87392	71449	39949	27392	4108	1833	150	0	518	163	322	1122
SPOKANE	33076	25882	11059	13390	1433	773	79	3	214	53	187	123
TACOMA	34416	30056	10803	15854	3399	1119	160	0	645	252	138	1085
WISCONSIN	826305	692788	460220	196559	36009	17436	1832	9	1326	1202	5191	9013
MADISON	30130	21684	18274	2267	1144	681	81	0	182	54	146	0
MILWAUKEE	110214	91788	74888	13177	3723	2177	209	0	217	254	465	401
DIST. COLUMBIA	132470	134423	99624	0	34799	6465	246	0	5488	796	855	20950

1/ TOTAL REVENUE RECEIPTS FOR STATES INCLUDE ONLY REVENUES RAISED BY TAXES. REVENUE RECEIPTS FROM TUITION, FEES, AND GIFTS, CATEGORIZED AS "OTHER REVENUE RECEIPTS", ARE NOT INCLUDED.

2/ DATA ESTIMATED BY THE OFFICE OF EDUCATION.

3/ SOME STATES, NOT ALWAYS ABLE TO ENTIRELY SEPARATE FEDERAL REVENUES BY PROGRAM, REPORTED SUCH FUNDS IN THE "OTHER" CATEGORY, THUS CAUSING LARGE AMOUNTS TO BE REPORTED FOR THIS CATEGORY.

N.A. = DATA NOT AVAILABLE

TABLE 2.--EXPENDITURES BY PURPOSE IN 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68--CONTINUED

(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	TOTAL EXPEND 1/	TOTAL CURRENT EXPEND	CURRENT EXPENDITURE ALLOCABLE TO PUPIL, BY PURPOSE								
				TOTAL	ADMIN 2/	INSTRUCTION TOTAL	INSTRUCTION SALARY	TRANSP	OPERATE PLANT	MAINTAIN PLANT	CAPITAL OUTLAY	DEBT SERVICE
ALABAMA	$ 787714	$ 383138	$ 336435	$ 316276	$ 7726	$ 233726	$ 210200	$ 12032	$ 14904	$ 7442	$ 38086	$ 8617
BIRMINGHAM	63117	28302	24866	24205	537	19108	18219	3	1619	1005	1514	1900
CALIFORNIA	4454359	4117084	3295755	2894631	91367	2166032	2028642	62258	233927	102934	505244	316085
FRESNO	58598	41860	34558	33794	719	26857	25324	285	2724	1221	3109	4163
LONG BEACH	656008	566691	438434	417435	13066	313132	301311	4519	29979	21506	76068	52088
LOS ANGELES	83161	63879	56858	55050	1947	41856	40015	561	4683	2475	2647	4363
OAKLAND	64274	52944	48905	44769	1178	34513	32997	260	3672	1376	849	3116
SACRAMENTO	53687	45290	34975	34116	1003	26355	24963	441	3098	966	5960	4351
SAN DIEGO	143988	111536	90844	90011	2708	72482	68747	273	7008	2245	12985	7698
SAN FRANCISCO	112220	96448	85496	78959	2614	63490	59951	692	6066	3558	5879	4958
SAN JOSE	35750	31695	24774	22985	520	18101	17202	265	1928	846	4200	2703
COLORADO	478166	368898	291280	283631	9838	208997	195977	8768	24036	8826	39772	37846
DENVER	87617	68495	59367	58962	1741	43617	41319	572	4515	2059	4341	4786
CONNECTICUT	576170	532669	438672	428417	12442	316263	297539	15839	34243	10848	33732	60265
BRIDGEPORT	22742	21834	16310	16123	745	12663	11859	272	1194	693	3919	1605
HARTFORD	24916	26195	23144	22578	659	17345	16343	285	1763	743	1535	1337
FLORIDA	1216957	914437	742817	676119	17724	531859	495538	14981	45115	19360	121780	49840
MIAMI	198366	153227	131935	129640	2957	104918	101517	1001	8574	3749	15508	4312
GEORGIA	998781	667212	510017	489084	13226	364509	327448	21873	28870	13413	104750	52445
ATLANTA	100761	77227	60432	59220	2306	45209	43885	0	5393	3127	14630	2165
ILLINOIS	2015683	1778200	1428422	1387569	62880	973917	889002	4137	142705	45051	208775	141003
CHICAGO	513039	641944	385247	377053	12678	263346	223473	0	41813	10860	26809	229888
ROCKFORD	32000	24659	21351	19027	550	15407	14173	25	1965	527	1479	1829
INDIANA	1058909	951037	684575	659779	17230	467400	451284	32749	59719	19510	198809	67653
EVANSVILLE	31239	20937	18191	17895	288	13945	13594	557	1361	842	1987	754
FORT WAYNE	37166	32034	25032	23155	453	18321	17481	580	2134	716	3958	3032
GARY	45028	42254	33431	32373	661	24349	22808	340	3399	1374	7340	1482
INDIANAPOLIS	97645	76078	61982	57883	1556	45570	43628	489	5785	1841	10777	3296
SOUTH BEND	34827	29101	21419	21091	457	15937	15363	547	2259	794	927	6720
IOWA	617833	484010	398940	388203	15726	274278	255499	20463	46577	(3/)	57352	27718
DES MOINES	43412	33646	28477	28128	494	20240	19272	355	2756	1267	2934	2234
KANSAS	474352	372129	298551	292623	11556	212221	200250	13578	25173	9161	55958	17620
KANSAS CITY	31383	17294	15423	15302	466	11572	10586	272	1271	717	1029	842
WICHITA	61471	42692	36397	36145	882	28267	26996	449	2901	1637	3266	3029
KENTUCKY	635403	352199	298460	284340	9451	210535	200858	15648	18241	6285	30338	23401
LOUISVILLE	46668	45054	24300	23940	778	19316	18677	81	2270	697	5593	10973
LOUISIANA	773942	561851	436524	413624	11931	301788	277567	26751	22799	13068	71730	53597
NEW ORLEANS	94435	72731	62571	61157	1700	46429	42811	774	4152	2717	5108	5054
MARYLAND	749016	757398	565782	523514	12718	381791	357283	19805	43280	19403	124875	66741
BALTIMORE	160162	144231	120063	113620	4029	81306	76300	1054	10456	5742	12736	11432
MASSACHUSETTS	988683	874094	720350	697113	21651	500786	459718	23365	63867	18436	77927	75817
BOSTON	81427	69448	74860	63322	2217	44408	41710	382	6093	2031	3901	1401
SPRINGFIELD	29852	21734	20002	19686	571	15198	12796	462	1643	479	489	1243
WORCESTER	28804	27514	21902	21510	561	16710	14335	321	2133	711	3995	1617
MICHIGAN	1913328	1766707	1396063	1367312	49235	936804	884981	44099	132136	38393	253500	117144
DETROIT	272234	205534	204956	196419	4923	146938	124634	2177	20310	8355	540	38
FLINT	44038	37178	36491	31191	958	22868	21416	117	4514	1559	685	0
GRAND RAPIDS	31450	22841	22478	19482	520	14472	13398	229	2586	1244	363	0
MINNESOTA	800267	763454	570290	555670	20162	387974	352369	29567	53493	12022	129047	64108
MINNEAPOLIS	65170	54656	43713	43018	1480	32360	30130	451	5164	1302	7213	3671
ST PAUL	45985	36900	32781	31713	1133	23785	22247	305	2955	1285	1767	2334
MISSISSIPPI	539615	242945	206316	183731	6242	134565	120471	13088	11176	6537	33726	2903
JACKSON	35573	17423	14338	13783	313	10665	9761	88	1133	739	1130	1955
MISSOURI	871444	684327	529509	495931	18682	358746	326880	24382	40066	18225	106726	48092
KANSAS CITY	65236	61524	50029	43468	1415	30250	27204	1068	4077	2114	6698	4797
ST LOUIS	99481	73530	66692	64745	2545	45102	38968	245	5461	4257	3906	2875
NEBRASKA	311378	223565	175772	165522	6701	117291	109471	5590	14331	6800	25688	22125
LINCOLN	27807	17911	16179	15764	304	11815	10812	129	1690	913	170	1546
OMAHA	59174	30578	26695	26241	517	19936	18854	38	2642	855	544	3190
NEW JERSEY	1266524	1315596	1026417	991430	35712	674302	632443	28978	80314	30764	189457	99722
JERSEY CITY	32840	30429	23358	22072	889	15670	15096	285	2162	1226	4934	2048
NEWARK	65279	64680	57857	52301	1651	39650	37535	1288	4027	1596	2544	4213
PATERSON	22168	17636	15862	15718	577	11543	11044	181	1396	668	480	962
NEW MEXICO	252759	193605	151688	148253	4653	105858	99295	7946	11491	4434	25119	16798
ALBUQUERQUE	73084	48920	35997	35770	711	26935	25317	1024	2611	1020	6938	5989

SEE FOOTNOTES AT END OF TABLE.

TABLE 2.--EXPENDITURES BY PURPOSE IN 87 LARGE-CITY SCHOOL SYSTEMS AND STATES IN WHICH THEY ARE LOCATED: UNITED STATES, 1967-68
(DOLLAR AMOUNTS IN THOUSANDS)

STATE AND CITY	ADA	TOTAL EXPEND[1]	TOTAL CURRENT EXPEND	CURRENT EXPENDITURE ALLOCABLE TO PUPIL, BY PURPOSE								
						INSTRUCTION			OPERATE PLANT	MAINTAIN PLANT	CAPITAL OUTLAY	DEBT SERVICE
				TOTAL	ADMIN[2]	TOTAL	SALARY	TRANSP				
NEW YORK	3019295	4386156	3267326	2994882	121325	1935786	1846085	158871	295331	(3)	323826	795004
ALBANY	11115	15801	12492	11543	353	7866	6996	289	678	277	1579	1728
BUFFALO	66768	70098	60187	58025	2071	37148	34252	2365	5053	2064	5256	4655
NEW YORK CITY	940690	1345462	1101109	1042740	44383	680588	645571	58082	62888	25700	97853	140381
ROCHESTER	41207	59006	46669	45200	1516	29048	26465	1353	3959	1617	8692	3645
SYRACUSE	28133	29593	26170	23930	662	15518	14180	528	2220	907	2100	1322
YONKERS	27496	33544	24886	23050	489	15879	14811	270	1662	679	3924	4710
NORTH CAROLINA	1115000	0	0	503792	13558	385120	0	15439	25111	16339	0	0
CHARLOTTE	74501	46821	40063	39389	747	30374	28008	544	2205	1646	6753	5
GREENSBORO	29494	16935	15432	15218	261	11977	11019	43	992	511	1478	25
OHIO	2207276	1639497	1314188	1273864	48781	893199	815380	35923	119497	32034	180870	144439
AKRON	55806	37137	34020	31030	694	22100	20927	196	2921	1162	1892	1081
CINCINNATI	79048	67448	56721	53722	1992	37723	35583	456	5166	1867	5044	5385
CLEVELAND	139675	133917	96859	87556	4149	58178	50922	510	10672	3730	14024	22851
COLUMBUS	98670	78959	57855	57419	1090	41399	38916	647	6424	1634	9142	11837
DAYTON	56174	47966	38388	37470	1051	26872	26068	413	3418	1395	6474	3068
TOLEDO	57198	44314	38123	37133	902	26663	25602	500	3989	676	1901	4106
YOUNGSTOWN	23899	16928	16183	15522	368	10701	10462	218	1827	441	81	664
OKLAHOMA	559350	337125	279130	273686	11187	192405	175998	10653	21548	15485	28921	29074
OKLAHOMA CITY	63427	38129	30760	30225	611	23952	22817	346	3220	136	4036	3333
TULSA	66979	43239	35031	34773	1205	26097	25163	257	4009	492	1788	6419
OREGON	425047	373643	299766	278979	8602	203049	197234	10921	23905	11063	50136	23741
PORTLAND	68575	65245	58602	52597	3549	38374	37256	460	4088	2140	6614	0
PENNSYLVANIA	2125071	1845443	1454059	1403605	63517	954276	852360	57926	116445	42075	211962	179422
ERIE	21045	14446	12872	12500	394	8631	8279	161	1559	592	165	1404
PHILADELPHIA	245696	290129	194929	190607	19378	130533	124039	3874	13474	6277	80697	14292
PITTSBURGH	67321	60463	54753	54497	3078	37588	35250	557	4458	2902	746	4707
RHODE ISLAND	148019	135227	104484	101258	2883	73547	69637	3251	9401	2152	20028	10715
PROVIDENCE	23308	17619	16562	16231	442	11152	10501	232	2271	437	60	956
TENNESSEE	830568	467368	378577	358988	11446	260783	243374	15484	23891	8839	79009	9782
CHATTANOOGA	25044	16688	14531	12203	385	9709	9115	30	1041	474	1669	488
MEMPHIS	116769	66069	49863	49633	2337	39527	36933	24	4134	1220	13394	2812
NASHVILLE	85646	50715	43547	41872	846	31707	29420	1112	3807	1561	7116	0
TEXAS	2340637	1616137	1270006	1223687	53919	930392	871709	25437	79832	34999	206168	139963
AMARILLO	27985	15585	13502	13295	375	11071	10664	0	1172	503	292	1791
AUSTIN	44034	29659	22786	22310	935	18276	17355	104	1763	435	3400	3456
CORPUS CHRISTI	40972	25756	19653	18828	719	15839	15188	36	1394	436	4151	1952
DALLAS	137581	90743	68057	67112	2479	54630	51929	332	5552	2219	10236	12451
EL PASO	53790	35060	27950	27667	590	23380	22249	61	1597	1201	5659	1450
FT WORTH	73005	50189	40015	39216	1010	32353	31392	167	3081	1694	5974	4199
HOUSTON	199425	131839	110156	108557	2809	92580	89107	769	5926	3739	8208	13476
LUBBOCK	30796	18148	15116	14525	390	12004	11444	32	1071	548	322	2711
SAN ANTONIO	68837	34762	30537	30091	607	24810	23673	161	2072	1006	1678	2484
UTAH	282215	200019	150067	141148	3272	101176	94243	3471	11605	6659	31550	18402
SALT LAKE CITY	33886	24453	20324	19244	476	13671	12863	161	1759	985	1621	2497
VIRGINIA	949854	690225	527186	508348	10401	383216	347240	19273	34712	19324	100433	62606
NORFOLK	51231	33944	26950	25320	621	21481	20422	0	1610	1044	4404	2590
RICHMOND	39801	35024	25158	22923	652	18642	16866	75	1629	1109	7596	2269
WASHINGTON	736554	635817	499384	491772	15034	351115	316087	19393	42186	13642	95973	40460
SEATTLE	87392	82508	67728	64736	1649	50177	45034	866	5476	2724	4460	10321
SPOKANE	33076	27274	25314	24196	655	18348	17328	337	2118	981	173	1781
TACOMA	34416	36188	29392	28179	718	21723	20000	424	2519	1401	4663	2118
WISCONSIN	826305	774525	576060	561750	17186	388460	355747	34015	49144	18222	108527	89938
MADISON	30130	20566	19944	19460	531	15028	13762	381	1987	690	609	14
MILWAUKEE	110214	83841	68632	67442	1906	52148	50305	808	5756	3449	7225	7829
DIST. COLUMBIA	132470	133955	117538	108868	3207	79921	73705	745	10406	4743	16417	0

1/ DETAIL (CURRENT EXPENDITURES, CAPITAL OUTLAY, AND EXPENDITURES FOR DEBT SERVICE) MAY NOT ADD TO TOTAL EXPENDITURES BECAUSE OF ROUNDING, AND BECAUSE SOME STATES INCLUDED OUTGOING TRANSFERS WHICH WERE NOT SHOWN SEPARATELY.
2/ INCLUDES EXPENDITURES FOR LOCAL ADMINISTRATION ONLY, NOT THOSE FOR STATE ADMINISTRATION PURPOSES.
3/ EXPENDITURES FOR MAINTENANCE OF PLANT ARE INCLUDED IN OPERATION OF PLANT.

A7

TABLE 3.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PERCENT OF STATEWIDE ADA	CITY'S REVENUE RECEIPTS AS PERCENT OF STATEWIDE RECEIPTS, BY SOURCE				INDEX 100: RATIO OF CITY'S PERCENT OF STATEWIDE RECEIPTS, BY SOURCE, TO PERCENT OF ADA			
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL
ALABAMA									
BIRMINGHAM	8.01	6.84	8.09	7.12	4.63	85	101	89	58
CALIFORNIA									
FRESNO	1.32	1.01	0.87	1.28	0.77	77	66	97	58
LONG BEACH	14.73	12.61	14.41	10.39	9.63	86	98	71	65
LOS ANGELES	1.87	1.64	1.91	1.22	1.51	88	103	65	81
OAKLAND	1.44	1.32	1.46	1.02	1.76	92	101	70	122
SACRAMENTO	1.21	0.98	0.95	1.03	0.94	81	79	85	78
SAN DIEGO	3.23	2.48	2.08	2.95	3.28	77	64	91	102
SAN FRANCISCO	2.52	2.26	2.75	1.25	3.39	90	109	50	134
SAN JOSE	0.80	0.73	0.82	0.63	0.54	91	102	79	68
COLORADO									
DENVER	18.32	19.91	24.17	10.96	11.88	109	132	60	65
CONNECTICUT									
BRIDGEPORT	3.95	3.25	2.44	3.53	11.02	82	62	90	279
HARTFORD	4.32	5.25	7.39	0.67	10.04	121	171	16	232
FLORIDA									
MIAMI	16.30	17.43	19.91	13.33	23.05	107	122	82	141
GEORGIA									
ATLANTA	10.09	11.00	22.62	6.25	7.28	109	224	62	72
ILLINOIS									
CHICAGO	25.45	22.91	21.03	26.03	40.18	90	83	102	158
ROCKFORD	1.59	1.20	1.15	1.44	0.87	75	73	91	55
INDIANA									
EVANSVILLE	2.95	2.33	2.41	2.25	2.04	79	82	76	69
FORT WAYNE	3.51	3.68	4.51	2.72	1.75	105	129	78	50
GARY	4.25	5.34	6.70	3.22	5.56	126	157	76	131
INDIANAPOLIS	9.22	9.26	9.75	8.34	10.41	100	106	90	113
SOUTH BEND	3.29	3.09	3.49	2.61	2.17	94	106	79	66
IOWA									
DES MOINES	7.03	6.58	6.16	7.62	6.94	94	88	108	97
KANSAS									
KANSAS CITY	6.67	4.82	4.95	4.76	4.01	73	75	72	61
WICHITA	12.96	11.40	10.21	13.32	13.58	88	79	103	105
KENTUCKY									
LOUISVILLE	7.34	8.79	14.08	5.31	7.58	120	192	72	103
LOUISIANA									
NEW ORLEANS	12.20	13.25	17.89	10.43	15.59	109	147	85	128
MARYLAND									
BALTIMORE	21.38	21.01	20.23	22.99	17.81	98	95	109	83
MASSACHUSETTS									
BOSTON	8.24	8.71	6.66	11.89	15.83	106	81	144	192
SPRINGFIELD	3.02	2.50	2.49	2.43	2.77	83	82	81	92
WORCESTER	2.91	3.05	3.04	3.17	2.82	105	104	109	97
MICHIGAN									
DETROIT	14.23	12.37	12.05	11.42	23.26	87	85	80	163
FLINT	2.30	2.13	2.38	1.83	2.09	93	103	80	91
GRAND RAPIDS	1.64	1.25	1.17	1.34	1.29	76	71	81	78
MINNESOTA									
MINNEAPOLIS	8.14	7.18	9.57	4.00	10.23	88	117	49	126
ST PAUL	5.75	5.01	5.78	3.79	7.15	87	101	66	125
MISSISSIPPI									
JACKSON	6.59	6.40	11.87	4.99	2.51	97	180	76	38
MISSOURI									
KANSAS CITY	7.49	7.96	9.24	5.76	6.99	106	123	77	93
ST LOUIS	11.42	10.78	11.67	8.79	11.71	94	102	77	103
NEBRASKA									
LINCOLN	8.93	9.78	10.09	10.96	6.70	110	113	123	75
OMAHA	19.00	17.08	17.15	20.66	14.76	90	90	109	78
NEW JERSEY									
JERSEY CITY	2.59	2.49	2.51	2.22	3.53	96	97	86	136
NEWARK	5.15	5.77	5.34	5.92	10.10	112	104	115	196
PATERSON	1.75	1.50	1.43	1.60	1.87	86	82	91	107
NEW MEXICO									
ALBUQUERQUE	28.91	12.91	4.20	26.29	15.06	45	15	91	52

TABLE 3.--AVERAGE DAILY ATTENDANCE (ADA) AND REVENUE RECEIPTS, BY SOURCE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	CITY ADA AS PERCENT OF STATEWIDE ADA	CITY'S REVENUE RECEIPTS AS PERCENT OF STATEWIDE RECEIPTS, BY SOURCE				INDEX 100: RATIO OF CITY'S PERCENT OF STATEWIDE RECEIPTS, BY SOURCE, TO PERCENT OF ADA			
		TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL	TOTAL	LOCAL AND INTERMEDIATE	STATE	FEDERAL
NEW YORK									
ALBANY	0.37	0.34	0.39	0.25	1.27	99	106	68	345
BUFFALO	2.21	1.79	1.36	2.10	3.48	81	61	95	157
NEW YORK CITY	31.14	32.58	42.69	21.58	31.66	105	137	69	102
ROCHESTER	1.39	1.29	1.52	0.91	2.50	94	112	67	183
SYRACUSE	0.93	0.77	0.69	0.74	1.93	93	75	80	207
YONKERS	0.91	0.80	0.96	0.62	0.86	88	105	68	95
NORTH CAROLINA									
CHARLOTTE	6.69	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	2.69	NA	NA	NA	NA	NA	NA	NA	NA
OHIO									
AKRON	2.63	2.35	2.50	1.78	3.13	93	99	70	124
CINCINNATI	3.54	4.14	4.52	2.45	5.75	116	126	80	161
CLEVELAND	6.33	7.12	7.69	4.78	11.00	112	122	76	174
COLUMBUS	4.47	4.08	5.69	0.26	3.70	91	127	6	83
DAYTON	2.54	2.84	3.21	1.82	3.32	111	126	72	131
TOLEDO	2.56	2.75	2.84	2.06	4.74	106	110	79	183
YOUNGSTOWN	1.03	1.07	1.16	0.79	1.28	99	107	73	118
OKLAHOMA									
OKLAHOMA CITY	11.34	6.18	4.77	9.56	8.27	55	42	84	73
TULSA	11.87	6.95	6.55	8.20	6.89	58	55	68	58
OREGON									
PORTLAND	16.13	17.21	16.31	19.61	18.04	107	101	122	112
PENNSYLVANIA									
ERIE	0.99	0.81	0.95	0.64	0.78	81	96	64	78
PHILADELPHIA	11.56	13.12	13.46	10.25	27.12	114	116	89	235
PITTSBURGH	3.17	3.46	4.05	2.53	4.76	109	128	80	150
RHODE ISLAND									
PROVIDENCE	15.75	17.21	16.80	14.46	30.94	109	107	92	196
TENNESSEE									
CHATTANOOGA	3.02	3.66	4.94	2.49	4.63	121	164	83	154
MEMPHIS	14.08	12.63	13.39	10.69	7.67	90	131	76	55
NASHVILLE	10.31	10.41	17.06	7.44	6.69	101	165	72	65
TEXAS									
AMARILLO	1.22	1.13	1.23	1.20	0.51	95	103	101	42
AUSTIN	1.88	1.98	2.21	1.93	1.35	106	117	103	72
CORPUS CHRISTI	1.75	1.58	1.39	1.66	1.92	90	80	95	110
DALLAS	5.82	5.98	9.14	3.97	2.30	102	156	68	39
EL PASO	2.30	2.23	1.69	2.40	3.49	97	74	104	152
FT WORTH	3.12	3.03	3.42	2.68	2.97	97	110	86	95
HOLSTON	8.52	8.57	11.50	7.09	3.73	101	135	83	44
LUBBOCK	1.32	1.33	1.53	1.25	0.94	101	116	95	71
SAN ANTONIO	2.94	2.44	1.83	2.74	3.47	83	62	93	118
UTAH									
SALT LAKE CITY	12.01	12.98	18.80	8.70	10.40	108	157	72	87
VIRGINIA									
NORFOLK	5.39	5.35	5.76	4.36	6.47	99	107	81	120
RICHMOND	4.19	4.43	5.59	3.13	3.49	106	133	75	83
WASHINGTON									
SEATTLE	11.96	12.12	18.91	8.19	9.34	102	159	69	79
SPOKANE	4.46	4.39	5.23	4.00	3.26	98	117	89	73
TACOMA	4.67	5.10	5.11	4.74	7.73	109	109	101	165
WISCONSIN									
MADISON	3.65	3.13	3.97	1.15	3.18	86	109	32	87
MILWAUKEE	13.34	13.25	16.27	6.70	10.34	99	122	50	78

N.A. = DATA NOT AVAILABLE.

TABLE 4.--AVERAGE DAILY ATTENDANCE (ADA) AND FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S FEDERAL REVENUE RECEIPTS AS PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM							INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM, TO PERCENT OF ADA							
		TOTAL	ESEA	NDEA	PL815	PL874	VOCED	LUNCH	OTHER	TOTAL	ESEA	NDEA	PL815	PL874	VOCED	LUNCH	OTHER
ALABAMA																	
BIRMINGHAM	9.01	4.63	5.43	10.45	0.0	0.78	12.89	2.20	1.56	58	69	130	0	10	161	28	20
CALIFORNIA																	
FRESNO	1.32	0.77	1.84	0.0	0.0	0.0	0.46	1.97	0.29	58	140	0	0	0	35	150	22
LONG BEACH	14.73	9.63	19.25	0.0	0.0	5.35	7.57	8.25	5.63	65	131	0	0	36	51	56	38
LOS ANGELES	1.87	1.51	1.43	0.0	0.0	2.76	2.60	2.02	0.77	81	76	0	0	148	139	108	41
OAKLAND	1.44	1.76	3.00	0.0	0.0	1.62	1.39	1.59	1.07	122	208	0	0	112	96	110	74
SACRAMENTO	1.21	0.94	1.40	0.0	0.0	1.07	0.18	1.41	0.62	78	116	0	0	88	15	117	51
SAN DIEGO	3.23	3.28	2.55	0.0	0.0	9.04	3.53	1.27	0.97	102	79	0	0	280	109	39	30
SAN FRANCISCO	2.52	3.39	5.10	0.0	5.51	2.23	3.49	2.83	2.74	134	203	0	219	89	138	112	109
SAN JOSE	0.80	0.54	0.91	0.0	4.21	0.06	0.46	0.99	0.27	68	113	0	524	7	57	124	34
COLORADO																	
DENVER	18.32	11.88	22.01	22.59	0.0	15.28	0.0	12.49	0.19	65	120	123	0	83	0	68	1
CONNECTICUT																	
BRIDGEPORT	3.95	11.02	12.06	1.96	NA	49.60	7.70	1.54	0.0	279	306	50	NA	1257	195	39	0
HARTFORD	4.32	10.04	20.71	3.19	NA	2.70	6.87	2.09	5.31	232	479	74	NA	62	159	48	123
FLORIDA																	
MIAMI	16.30	23.05	13.19	10.24	0.0	8.49	24.14	14.36	39.13	141	81	63	0	52	148	88	240
GEORGIA																	
ATLANTA	10.02	7.28	8.97	4.79	0.0	6.60	9.87	14.29	0.45	72	89	48	0	65	98	142	4
ILLINOIS																	
CHICAGO	25.45	40.18	48.92	13.58	0.0	16.74	23.37	14.86	45.23	158	192	53	0	66	92	58	178
ROCKFORD	1.59	0.87	1.30	0.30	0.0	0.0	0.20	1.42	0.26	55	82	19	0	0	13	89	17
INDIANA																	
EVANSVILLE	2.85	2.06	2.90	1.52	0.0	0.0	0.41	0.0	2.49	69	98	52	0	0	14	0	84
FORT WAYNE	3.51	1.75	2.00	3.34	0.0	0.0	0.0	3.16	0.95	50	57	95	0	0	0	90	27
GARY	4.25	5.56	7.79	5.11	0.0	0.0	0.0	0.0	6.96	131	183	120	0	0	0	0	164
INDIANAPOLIS	9.22	10.41	9.75	10.99	0.0	34.70	32.78	4.03	7.08	113	95	119	0	376	356	44	77
SOUTH BEND	3.29	2.17	2.70	3.36	0.0	0.0	3.71	0.0	2.57	66	82	102	0	0	113	0	78
IOWA																	
DES MOINES	7.03	6.84	8.29	9.48	0.0	3.76	30.92	5.32	2.58	97	118	135	0	54	440	76	37
KANSAS																	
KANSAS CITY	6.42	4.01	6.40	7.40	NA	0.0	12.79	3.79	2.02	61	97	112	NA	0	193	57	31
WICHITA	12.96	13.59	13.75	6.05	NA	38.14	0.0	4.05	0.0	105	106	47	NA	294	0	31	0
KENTUCKY																	
LOUISVILLE	7.34	7.58	5.55	0.0	0.0	25.09	5.15	6.00	13.55	103	76	0	0	342	70	82	185
LOUISIANA																	
NEW ORLEANS	12.20	15.58	18.34	23.07	NA	0.0	1.48	1.15	15.67	128	150	189	R20	0	12	9	128
MARYLAND																	
BALTIMORE	21.38	17.91	37.04	16.34	0.0	6.48	19.90	12.48	13.41	83	173	76	0	30	88	58	63
MASSACHUSETTS																	
BOSTON	8.24	15.83	18.91	2.78	NA	5.52	14.48	5.06	22.92	192	230	34	NA	67	176	61	278
SPRINGFIELD	3.02	2.77	4.50	2.03	NA	2.01	5.71	4.55	0.05	92	149	67	NA	67	189	151	2
WORCESTER	2.91	2.82	4.09	1.99	NA	0.88	4.32	1.74	2.48	97	141	68	NA	30	148	60	85
MICHIGAN																	
DETROIT	14.23	23.26	30.07	3.68	NA	NA	NA	NA	12.12	163	211	26	NA	NA	NA	NA	85
FLINT	2.30	2.09	2.87	2.99	NA	NA	NA	NA	0.20	91	125	130	NA	NA	NA	NA	8
GRAND RAPIDS	1.44	1.29	2.49	1.83	NA	NA	NA	NA	0.08	78	151	111	NA	NA	NA	NA	5
MINNESOTA																	
MINNEAPOLIS	8.14	10.23	13.55	7.49	0.0	0.08	13.29	5.46	7.26	126	166	92	0	1	163	67	89
ST PAUL	5.75	7.15	7.63	2.53	0.0	22.12	16.30	3.43	0.32	125	133	44	0	385	284	60	6
MISSISSIPPI																	
JACKSON	6.50	2.51	2.50	21.81	0.0	0.0	1.16	6.89	0.10	38	38	331	0	0	18	104	2
MISSOURI																	
KANSAS CITY	7.40	6.99	7.66	5.38	0.0	19.34	3.02	5.75	0.98	93	102	72	0	258	40	77	13
ST LOUIS	11.42	11.71	17.50	6.06	0.0	8.02	7.43	3.97	6.59	103	153	53	0	70	65	35	58
NEBRASKA																	
LINCOLN	3.93	6.70	4.06	17.16	0.0	9.10	13.29	7.17	5.72	75	45	192	0	91	149	80	64
OMAHA	19.00	14.76	16.67	9.48	0.0	12.64	42.07	0.0	11.21	78	88	50	0	67	221	0	59
NEW JERSEY																	
JERSEY CITY	2.59	3.53	5.50	0.0	0.0	0.0	0.15	0.0	4.50	136	212	0	0	0	6	0	174
NEWARK	5.15	10.10	16.72	2.21	0.0	0.86	7.43	0.0	8.97	196	324	43	0	16	144	0	174
PATERSON	1.75	1.87	4.12	0.41	0.0	0.0	0.0	0.0	0.0	107	235	24	0	0	0	0	0
NEW MEXICO																	
ALBUQUERQUE	29.91	15.06	18.15	40.56	0.0	29.58	6.32	18.03	2.44	52	63	140	0	99	22	62	8

N.A. = DATA NOT AVAILABLE

TABLE 4.--AVERAGE DAILY ATTENDANCE (ADA) AND FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 86 LARGE CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S FEDERAL REVENUE RECEIPTS AS PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM								INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE FEDERAL RECEIPTS, BY PROGRAM, TO PERCENT OF ADA							
		TOTAL	ESEA	NDEA	PL815	PL874	VOCED	LUNCH	OTHER	TOTAL	ESEA	NDEA	PL815	PL874	VOCED	LUNCH	OTHER
NEW YORK																	
ALBANY	0.37	1.27	0.90	0.23	0.0	1.65	5.93	0.19	2.00	345	245	61	0	447	1612	52	543
BUFFALO	2.21	3.49	3.69	0.58	0.0	0.0	23.69	0.92	3.58	157	167	26	0	0	1071	41	162
NEW YORK CITY	31.16	31.66	45.33	37.93	0.0	0.0	43.06	24.76	17.64	102	145	122	0	0	138	79	57
ROCHESTER	1.34	2.50	3.81	1.98	0.0	0.0	2.25	0.69	1.76	183	279	145	0	0	165	51	129
SYRACUSE	0.93	1.93	2.20	0.0	0.0	0.0	13.46	0.47	1.78	207	236	0	0	0	1444	50	191
YONKERS	0.91	0.86	1.11	0.44	0.0	0.0	5.38	0.50	0.48	95	122	48	0	0	591	55	53
NORTH CAROLINA																	
CHARLOTTE	6.69	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	2.65	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
OHIO																	
AKRON	2.53	3.13	3.33	3.06	0.0	0.0	0.72	0.85	7.30	124	132	121	0	0	29	34	289
CINCINNATI	3.58	5.75	7.22	4.31	0.0	1.78	0.44	2.94	10.48	161	202	120	0	50	12	82	293
CLEVELAND	6.33	11.00	12.26	4.96	0.0	1.77	2.68	5.40	23.64	174	194	78	0	28	42	85	374
COLUMBUS	4.47	3.70	5.65	2.36	0.0	0.0	0.0	1.77	5.48	83	126	53	0	0	0	40	123
DAYTON	2.54	3.32	4.38	2.41	0.0	7.19	0.17	1.07	3.43	131	172	95	0	283	7	42	135
TOLEDO	2.59	4.74	6.26	5.35	0.0	0.48	2.42	1.24	6.99	183	242	207	0	19	93	48	270
YOUNGSTOWN	1.08	1.28	1.58	2.62	0.0	0.0	0.0	0.68	2.19	118	146	242	0	0	0	62	202
OKLAHOMA																	
OKLAHOMA CITY	11.34	8.27	9.25	14.97	0.0	8.56	5.14	19.30	0.62	73	82	131	0	75	45	170	5
TULSA	11.97	6.89	8.53	14.05	0.0	5.29	6.95	6.97	3.99	58	71	117	0	44	58	58	33
OREGON																	
PORTLAND	16.13	18.04	24.07	6.37	0.0	25.42	11.63	9.05	23.39	112	149	39	0	158	72	56	145
PENNSYLVANIA																	
ERIE	0.99	0.78	1.31	0.25	NA	0.0	0.18	0.67	0.36	79	132	25	NA	0	18	67	37
PHILADELPHIA	11.56	27.12	34.07	10.65	NA	34.12	1.59	2.40	32.31	235	295	92	NA	295	14	21	279
PITTSBURGH	3.17	4.76	2.88	6.22	NA	0.0	6.07	1.21	9.90	150	91	196	NA	0	192	38	313
RHODE ISLAND																	
PROVIDENCE	15.75	30.94	52.40	3.36	0.0	6.98	23.09	16.85	63.41	196	333	21	0	44	147	107	403
TENNESSEE																	
CHATTANOOGA	3.02	4.63	3.45	2.12	0.0	0.0	9.76	2.26	8.93	154	114	70	0	0	324	75	296
MEMPHIS	14.06	7.67	8.55	20.64	0.0	15.54	22.01	5.89	0.89	55	61	147	0	111	157	42	6
NASHVILLE	10.31	6.69	6.57	11.36	0.0	0.0	9.43	8.81	7.07	65	64	110	0	0	91	85	69
TEXAS																	
AMARILLO	1.20	0.51	0.46	0.0	0.0	1.44	0.75	0.0	0.01	42	39	0	0	120	63	0	1
AUSTIN	1.88	1.36	1.56	2.54	0.0	1.49	0.56	0.0	1.49	72	83	135	0	79	30	0	79
CORPUS CHRISTI	1.75	1.92	1.74	2.62	0.0	2.78	1.09	0.0	2.77	110	99	150	0	159	62	0	158
DALLAS	5.83	2.30	3.51	4.59	0.0	1.48	1.89	0.0	0.81	39	60	78	0	25	32	0	14
EL PASO	2.30	3.49	1.90	3.25	0.0	9.42	1.66	0.0	4.70	152	83	141	0	410	72	0	204
FT WORTH	3.12	2.97	2.19	0.86	0.0	6.10	5.72	0.0	2.85	95	70	28	0	196	183	0	91
HOUSTON	8.52	3.73	5.88	5.51	0.0	0.0	0.0	0.0	4.60	44	69	65	0	0	0	0	54
LUBBOCK	1.32	0.94	0.81	0.71	0.0	0.74	0.48	0.0	2.12	71	61	54	0	56	36	0	161
SAN ANTONIO	2.94	3.47	4.29	1.67	0.0	7.20	0.74	0.0	1.18	118	146	57	0	245	25	0	40
UTAH																	
SALT LAKE CITY	12.01	10.40	23.76	5.19	0.0	7.05	24.25	4.46	5.92	87	198	43	0	59	202	37	49
VIRGINIA																	
NORFOLK	5.39	6.47	7.27	4.28	14.65	11.82	3.24	4.41	0.0	120	135	79	272	219	60	82	0
RICHMOND	4.19	3.49	8.30	3.34	0.0	0.95	0.0	4.65	0.71	83	198	80	0	23	0	111	17
WASHINGTON																	
SEATTLE	11.86	9.34	14.60	10.31	0.0	5.43	6.93	9.88	7.76	79	123	87	0	46	58	83	65
SPOKANE	4.49	3.26	6.16	5.43	0.83	2.25	2.24	5.74	0.85	73	137	121	18	50	50	128	19
TACOMA	4.67	7.73	8.91	11.03	0.0	6.77	10.69	4.24	7.51	165	191	236	0	145	229	91	161
WISCONSIN																	
MADISON	3.65	3.18	3.91	4.44	0.0	13.73	4.46	2.81	0.0	87	107	122	0	376	122	77	0
MILWAUKEE	13.34	10.34	12.49	11.39	0.0	16.38	21.15	8.95	4.45	78	94	85	0	123	159	67	33

N.A. = DATA NOT AVAILABLE

TABLE 5.--PERCENT DISTRIBUTION OF FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68

STATE AND CITY	TOTAL	ESEA	NDEA	PL815	PL874	VOCATIONAL EDUCATION	SCHOOL LUNCH	OTHER
ALABAMA	100.00	53.18	3.34	0.44	10.49	6.59	8.09	17.88
BIRMINGHAM	100.00	62.43	7.94	0.0	1.77	15.37	3.85	6.04
CALIFORNIA	100.00	30.07	2.17	2.36	21.60	4.92	4.51	34.39
FRESNO	100.00	72.36	0.0	0.0	0.0	2.99	11.58	13.07
LONG BEACH	100.00	60.14	0.0	0.0	12.01	3.87	3.86	20.11
LOS ANGELES	100.00	29.46	0.0	0.0	39.53	4.47	5.03	17.45
OAKLAND	100.00	51.18	0.0	0.0	13.34	3.99	4.07	20.98
SACRAMENTO	100.00	44.94	0.0	0.0	24.51	0.97	6.80	22.68
SAN DIEGO	100.00	23.33	0.0	0.0	59.46	5.29	1.74	10.20
SAN FRANCISCO	100.00	45.29	0.0	3.42	14.25	5.05	3.77	27.82
SAN JOSE	100.00	50.09	0.0	18.16	2.37	4.17	8.21	17.01
COLORADO	100.00	29.23	1.58	1.72	27.02	8.80	7.31	24.35
DENVER	100.00	54.14	3.91	0.0	34.76	0.0	7.69	0.40
CONNECTICUT	100.00	35.27	3.64	0.0	12.20	5.82	12.22	30.84
BRIDGEPORT	100.00	38.62	0.65	0.0	54.95	4.07	1.71	0.0
HARTFORD	100.00	72.74	1.16	0.0	3.28	3.93	2.54	16.30
FLORIDA	100.00	31.50	2.11	1.11	13.96	6.50	6.53	38.30
MIAMI	100.00	19.02	0.93	0.0	5.14	4.81	4.07	65.02
GEORGIA	100.00	41.69	3.78	1.06	11.46	11.40	9.66	20.95
ATLANTA	100.00	51.39	3.49	0.0	10.39	15.45	18.93	1.29
ILLINOIS	100.00	51.99	2.58	0.26	8.60	4.73	8.52	23.43
CHICAGO	100.00	63.31	0.87	0.0	3.54	2.75	3.15	26.38
ROCKFORD	100.00	77.15	0.88	0.0	0.0	1.08	13.83	7.07
INDIANA	100.00	44.54	5.40	0.07	7.16	3.19	13.52	26.14
EVANSVILLE	100.00	63.43	4.03	0.0	0.0	0.63	0.0	31.91
FORT WAYNE	100.00	51.04	10.30	0.0	0.0	0.0	24.48	14.18
GARY	100.00	62.34	4.95	0.0	0.0	0.0	0.0	32.71
INDIANAPOLIS	100.00	37.43	5.70	0.0	23.65	10.01	5.24	17.78
SOUTH BEND	100.00	55.31	8.35	0.0	0.0	5.43	0.0	30.92
IOWA	100.00	40.49	4.27	0.42	4.39	4.52	11.81	33.60
DES MOINES	100.00	46.11	5.02	0.0	2.65	20.44	9.18	12.67
KANSAS	100.00	41.09	3.21	0.0	19.32	2.27	9.13	24.99
KANSAS CITY	100.00	55.60	5.93	0.0	0.0	7.24	8.62	12.61
WICHITA	100.00	41.58	1.43	0.0	54.26	0.0	2.72	0.0
KENTUCKY	100.00	64.98	2.11	0.04	4.67	2.64	10.52	14.99
LOUISVILLE	100.00	47.59	0.0	0.0	15.45	1.82	8.33	26.81
LOUISIANA	100.00	52.49	2.32	0.39	3.35	1.88	11.09	27.28
NEW ORLEANS	100.00	61.79	3.43	6.36	0.0	0.18	0.82	27.43
MARYLAND	100.00	29.33	3.00	2.27	34.13	6.34	6.02	19.85
BALTIMORE	100.00	58.91	2.75	0.0	12.44	4.73	4.21	14.95
MASSACHUSETTS	100.00	31.02	2.76	0.0	16.63	9.92	8.74	30.94
BOSTON	100.00	37.05	0.49	0.0	5.30	9.07	2.79	44.81
SPRINGFIELD	100.00	50.48	2.03	0.0	12.05	20.48	14.37	0.58
WORCESTER	100.00	45.03	1.95	0.0	5.21	15.20	5.39	27.22
MICHIGAN	100.00	36.77	5.25	0.0	0.0	0.0	0.0	57.98
DETROIT	100.00	47.54	9.83	0.0	2.81	14.32	4.29	30.21
FLINT	100.00	50.45	7.48	0.0	0.0	28.02	8.03	5.41
GRAND RAPIDS	100.00	70.75	7.43	0.0	0.0	11.15	7.04	3.63
MINNESOTA	100.00	46.32	4.27	0.02	5.95	10.90	10.06	22.47
MINNEAPOLIS	100.00	61.36	3.13	0.0	0.04	14.15	5.37	15.94
ST PAUL	100.00	49.42	1.51	0.0	18.40	24.83	4.82	1.02
MISSISSIPPI	100.00	56.38	1.50	0.52	3.59	5.31	10.02	22.69
JACKSON	100.00	56.11	13.00	0.0	0.0	2.45	27.50	0.94
MISSOURI	100.00	47.36	2.55	0.86	11.62	9.88	8.60	19.13
KANSAS CITY	100.00	51.87	1.96	0.0	32.14	4.27	7.09	2.69
ST LOUIS	100.00	70.78	1.32	0.0	7.96	6.27	2.92	10.76
NEBRASKA	100.00	34.02	2.32	1.60	22.84	9.44	9.05	21.23
LINCOLN	100.00	20.62	7.22	0.0	27.41	16.74	9.63	18.12
OMAHA	100.00	38.43	1.41	0.0	19.57	24.06	0.0	16.13
NEW JERSEY	100.00	45.07	3.54	0.81	16.51	3.50	7.29	23.28
JERSEY CITY	100.00	70.16	0.0	0.0	0.0	0.15	0.0	29.69
NEWARK	100.00	74.61	0.78	0.0	1.37	2.57	0.0	20.66
PATERSON	100.00	99.22	0.78	0.0	0.0	0.0	0.0	0.0
NEW MEXICO	100.00	35.71	1.80	7.38	21.29	1.91	5.54	26.38
ALBUQUERQUE	100.00	43.05	4.84	0.0	40.41	0.80	6.63	4.27

TABLE 5.--PERCENT DISTRIBUTION OF FEDERAL REVENUE RECEIPTS, BY PROGRAM, FOR 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	TOTAL	ESEA	NDEA	PL815	PL874	VOCATIONAL EDUCATION	SCHOOL LUNCH	OTHER
NEW YORK	100.00	46.51	2.40	0.17	4.94	2.29	13.63	30.07
ALBANY	100.00	33.05	0.43	0.0	6.41	11.73	2.06	47.33
BUFFALO	100.00	49.42	0.40	0.0	0.0	15.64	3.59	30.95
NEW YORK CITY	100.00	46.59	2.49	0.0	0.0	3.12	10.56	16.76
ROCHESTER	100.00	71.02	1.41	0.0	0.0	2.07	3.79	21.22
SYRACUSE	100.00	93.01	0.0	0.0	0.0	15.99	3.30	27.70
YONKERS	100.00	59.72	1.21	0.0	0.0	14.32	7.91	16.84
NORTH CAROLINA	NA	NA	NA	NA	NA	NA	NA	NA
CHARLOTTE	100.00	60.71	10.84	0.0	0.0	5.92	14.67	7.77
GREENSBORO	100.00	64.55	11.05	0.0	0.0	9.21	13.58	11.61
OHIO	100.00	61.34	4.36	0.27	8.20	14.99	11.07	19.20
AKRON	100.00	43.91	4.87	0.0	0.0	3.47	3.01	44.74
CINCINNATI	100.00	51.91	3.74	0.0	2.64	1.16	5.45	35.00
CLEVELAND	100.00	46.07	2.25	0.0	1.32	3.66	5.44	41.27
COLUMBUS	100.00	63.09	3.18	0.0	0.0	0.0	5.29	28.45
DAYTON	100.00	54.55	3.42	0.0	17.74	0.75	3.55	19.79
TOLEDO	100.00	54.63	5.64	0.00	0.83	7.66	2.89	28.34
YOUNGSTOWN	100.00	51.04	10.24	0.0	0.0	0.0	5.85	32.87
OKLAHOMA	100.00	45.42	2.62	2.52	23.21	5.60	6.83	13.80
OKLAHOMA CITY	100.00	50.93	4.71	0.0	24.01	3.49	15.94	1.03
TULSA	100.00	56.27	5.35	0.0	17.83	5.45	6.92	7.99
OREGON	100.00	14.55	4.54	0.70	11.05	20.03	16.71	30.43
PORTLAND	100.00	22.04	1.60	0.0	15.57	12.91	8.39	39.45
PENNSYLVANIA	100.00	46.07	4.39	0.0	4.98	5.87	8.19	25.50
ERIE	100.00	77.42	1.41	0.0	0.0	2.05	7.05	11.87
PHILADELPHIA	100.00	67.87	1.73	0.0	2.79	0.52	0.72	30.37
PITTSBURGH	100.00	27.83	5.74	0.0	0.0	11.31	2.09	53.03
RHODE ISLAND	100.00	42.67	3.93	0.73	39.04	1.79	5.91	7.13
PROVIDENCE	100.00	71.04	0.43	0.0	9.46	1.33	3.22	14.62
TENNESSEE	100.00	50.19	3.25	0.30	7.21	3.40	10.34	25.40
CHATTANOOGA	100.00	37.34	1.49	0.0	0.0	7.17	5.06	48.95
MEMPHIS	100.00	66.59	5.75	0.0	14.61	0.77	7.94	2.93
NASHVILLE	100.00	48.25	5.52	0.0	0.0	4.80	13.62	25.81
TEXAS	100.00	45.07	3.45	1.03	16.23	7.59	7.53	18.04
AMARILLO	100.00	42.30	0.0	0.0	46.12	11.23	0.0	0.35
AUSTIN	100.00	52.39	4.45	0.0	17.67	3.12	0.0	19.75
CORPUS CHRISTI	100.00	41.67	4.71	0.0	23.45	4.30	0.0	25.97
DALLAS	100.00	70.10	6.83	0.0	10.46	6.21	0.0	6.35
EL PASO	100.00	25.05	3.22	0.0	43.83	3.61	0.0	24.29
FT WORTH	100.00	33.96	1.00	0.0	33.30	14.58	0.0	17.27
HOUSTON	100.00	72.64	5.11	0.0	0.0	0.0	0.0	22.26
LUBBOCK	100.00	39.76	3.63	0.0	12.84	3.88	0.0	40.89
SAN ANTONIO	100.00	56.30	1.47	0.0	33.70	1.63	0.0	5.11
UTAH	100.00	22.78	2.99	1.43	26.43	1.89	8.16	36.27
SALT LAKE CITY	100.00	52.04	1.49	0.0	17.92	4.40	3.50	20.66
VIRGINIA	100.00	32.15	2.27	1.26	27.10	9.98	7.46	19.79
NORFOLK	100.00	36.11	1.50	2.85	49.47	4.98	5.03	0.0
RICHMOND	100.00	75.44	2.17	0.0	7.41	0.0	9.94	4.04
WASHINGTON	100.00	29.53	3.30	0.89	21.67	5.35	7.42	32.86
SEATTLE	100.00	44.62	3.54	0.0	12.61	3.57	7.85	27.32
SPOKANE	100.00	53.94	5.49	0.22	14.47	3.69	13.03	9.61
TACOMA	100.00	32.91	4.71	0.0	19.98	7.40	4.07	31.93
WISCONSIN	100.00	48.42	5.30	0.02	3.65	3.34	14.42	25.03
MADISON	100.00	53.54	7.11	0.0	15.91	4.69	12.75	0.0
MILWAUKEE	100.00	54.49	5.60	0.0	5.83	6.93	12.43	10.77
DIST. COLUMBIA	100.00	14.58	0.71	0.0	15.77	3.29	2.45	60.20

N.A. = DATA NOT AVAILABLE

TABLE 6.--AVERAGE DAILY ATTENDANCE (ADA) AND EXPENDITURES, BY TYPE OF OUTLAY, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	ADA AS A PERCENT OF STATE ADA	CITY'S EXPENDITURES AS PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY				INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY, TO PERCENT OF ADA			
		TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE
ALABAMA									
BIRMINGHAM	8.01	7.36	7.36	3.97	22.05	92	92	50	275
CALIFORNIA									
FRESNO	1.32	1.02	1.05	0.62	1.32	77	80	47	100
LONG BEACH	14.73	13.76	13.30	15.06	16.48	93	90	102	112
LOS ANGELES	1.87	1.55	1.73	0.52	1.38	83	92	28	74
OAKLAND	1.44	1.29	1.48	0.17	0.99	89	103	12	68
SACRAMENTO	1.21	1.10	1.06	1.18	1.38	91	88	98	114
SAN DIEGO	3.23	2.71	2.76	2.57	2.44	84	85	80	75
SAN FRANCISCO	2.52	2.34	2.59	1.16	1.57	93	103	46	62
SAN JOSE	0.80	0.77	0.75	0.83	0.86	96	94	104	107
COLORADO									
DENVER	18.32	18.57	20.38	10.91	12.65	101	111	60	69
CONNECTICUT									
BRIDGEPORT	3.95	4.10	3.72	11.62	2.66	104	94	294	67
HARTFORD	4.32	4.92	5.28	4.55	2.22	114	122	105	51
FLORIDA									
MIAMI	16.30	16.76	17.76	12.73	8.65	103	109	78	53
GEORGIA									
ATLANTA	10.09	11.57	11.89	13.57	4.13	115	117	138	41
ILLINOIS									
CHICAGO	25.45	36.10	26.97	12.84	163.04	142	106	50	641
ROCKFORD	1.59	1.39	1.49	0.71	1.30	87	94	45	82
INDIANA									
EVANSVILLE	2.95	2.20	2.66	1.00	1.11	75	90	34	38
FORT WAYNE	3.51	3.37	3.66	1.99	4.48	96	104	57	128
GARY	4.25	4.44	4.88	3.69	2.19	104	115	87	52
INDIANAPOLIS	9.22	8.00	9.05	5.42	4.87	87	98	59	53
SOUTH BEND	3.29	3.06	3.13	0.47	9.93	93	95	14	302
IOWA									
DES MOINES	7.03	6.55	7.14	5.12	8.06	99	102	73	115
KANSAS									
KANSAS CITY	6.62	4.65	5.17	1.84	4.78	70	78	28	72
WICHITA	12.96	11.47	12.19	5.84	17.19	89	94	45	133
KENTUCKY									
LOUISVILLE	7.34	12.79	8.14	18.44	46.89	174	111	251	638
LOUISIANA									
NEW ORLEANS	12.20	12.94	14.33	7.12	5.43	106	117	58	77
MARYLAND									
BALTIMORE	21.38	19.04	21.22	10.20	17.13	89	99	48	80
MASSACHUSETTS									
BOSTON	8.24	7.95	10.39	5.01	1.85	96	126	61	22
SPRINGFIELD	3.02	2.49	2.78	0.63	1.64	82	92	21	54
WORCESTER	2.91	3.15	3.04	5.13	2.13	108	104	176	73
MICHIGAN									
DETROIT	14.23	11.63	14.68	0.21	0.03	82	103	1	0
FLINT	2.30	2.10	2.61	0.27	0.0	91	114	12	0
GRAND RAPIDS	1.64	1.29	1.61	0.14	0.0	79	98	9	0
MINNESOTA									
MINNEAPOLIS	8.14	7.16	7.66	5.59	5.73	88	94	69	70
ST PAUL	5.75	4.80	5.75	1.37	3.64	84	100	24	63
MISSISSIPPI									
JACKSON	6.59	7.17	6.95	3.45	67.35	109	105	51	1022
MISSOURI									
KANSAS CITY	7.49	8.99	9.45	6.28	9.97	120	126	84	133
ST LOUIS	11.42	10.74	12.59	3.66	5.98	94	110	32	52
NEBRASKA									
LINCOLN	8.93	8.01	9.20	0.66	6.99	90	103	7	78
OMAHA	19.00	13.68	15.19	2.12	14.42	72	80	11	76
NEW JERSEY									
JERSEY CITY	2.59	2.31	2.28	2.60	2.05	89	88	100	79
NEWARK	5.15	4.92	5.64	1.34	4.22	[illegible]	109	26	82
PATERSON	1.75	1.34	1.55	0.25	0.96	[illegible]	88	14	55
NEW MEXICO									
ALBUQUERQUE	28.91	25.27	23.73	27.62	35.65	87	82	96	123

TABLE 6.--AVERAGE DAILY ATTENDANCE (ADA) AND EXPENDITURES, BY TYPE OF OUTLAY, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	ADA AS A PERCENT OF STATE ADA	CITY'S EXPENDITURES AS PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY				INDEX (100): RATIO OF CITY'S PERCENT OF STATEWIDE EXPENDITURES, BY TYPE OF OUTLAY, TO PERCENT OF ADA			
		TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	TOTAL	CURRENT EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE
NEW YORK									
ALBANY	0.37	0.36	0.38	0.49	0.22	98	104	132	59
BUFFALO	2.21	1.60	1.84	1.62	0.59	72	83	73	26
NEW YORK CITY	31.16	30.68	33.70	30.22	17.66	98	108	97	57
ROCHESTER	1.36	1.35	1.43	2.68	0.46	99	105	197	34
SYRACUSE	0.93	0.67	0.80	0.65	0.17	72	86	70	18
YONKERS	0.91	0.76	0.76	1.21	0.59	84	84	133	65
NORTH CAROLINA									
CHARLOTTE	6.68	NA	NA	NA	NA	NA	NA	NA	NA
GREENSBORO	2.65	NA	NA	NA	NA	NA	NA	NA	NA
OHIO									
AKRON	2.53	2.27	2.59	1.05	0.75	90	102	41	30
CINCINNATI	3.58	4.11	4.32	2.79	3.73	115	121	78	104
CLEVELAND	6.33	8.17	7.37	7.75	15.82	129	116	123	250
COLUMBUS	4.47	4.82	4.40	5.05	8.19	108	98	113	183
DAYTON	2.54	2.93	2.92	3.58	2.12	115	115	141	83
TOLEDO	2.59	2.70	2.90	1.05	2.84	104	112	41	110
YOUNGSTOWN	1.08	1.03	1.23	0.04	0.46	95	114	4	42
OKLAHOMA									
OKLAHOMA CITY	11.34	11.31	11.02	13.95	11.46	100	97	123	101
TULSA	11.97	12.83	12.55	6.18	22.08	107	105	52	184
OREGON									
PORTLAND	16.13	17.46	19.55	13.19	0.0	108	121	82	0
PENNSYLVANIA									
ERIE	0.99	0.78	0.89	0.08	0.78	79	89	8	79
PHILADELPHIA	11.56	15.72	13.41	38.07	7.97	136	116	329	69
PITTSBURGH	3.17	3.28	3.77	0.35	2.62	103	119	11	83
RHODE ISLAND									
PROVIDENCE	15.75	13.03	15.85	0.30	8.92	83	101	2	57
TENNESSEE									
CHATTANOOGA	3.02	3.57	3.84	2.11	4.99	118	127	70	166
MEMPHIS	14.06	14.14	13.17	16.55	28.74	101	94	121	204
NASHVILLE	10.31	10.65	11.50	9.01	0.0	105	112	87	0
TEXAS									
AMARILLO	1.20	0.96	1.06	0.14	1.28	81	89	12	107
AUSTIN	1.88	1.84	1.79	1.65	2.47	98	95	88	131
CORPUS CHRISTI	1.75	1.59	1.55	2.01	1.39	91	88	115	80
DALLAS	5.88	5.61	5.36	4.96	8.90	96	91	84	151
EL PASO	2.30	2.17	2.20	2.74	1.04	94	96	119	45
FT WORTH	3.12	3.11	3.15	2.90	3.00	100	101	93	96
HOUSTON	8.52	8.16	8.67	3.98	9.63	96	102	47	113
LUBBOCK	1.32	1.12	1.19	0.16	1.94	85	90	12	147
SAN ANTONIO	2.94	2.15	2.40	0.81	1.77	73	82	28	60
UTAH									
SALT LAKE CITY	12.01	12.23	13.54	5.14	13.57	102	113	43	113
VIRGINIA									
NORFOLK	5.39	4.92	5.11	4.38	4.14	91	95	81	77
RICHMOND	4.19	5.07	4.77	7.56	3.62	121	114	181	87
WASHINGTON									
SEATTLE	11.86	12.98	13.56	4.65	25.51	109	114	39	215
SPOKANE	4.49	4.29	5.07	0.18	4.40	96	113	4	98
TACOMA	4.67	5.69	5.89	4.86	5.24	122	126	104	112
WISCONSIN									
MADISON	3.65	2.66	3.46	0.56	0.02	73	95	15	0
MILWAUKEE	13.34	10.82	11.91	6.66	8.70	81	89	50	65

N.A. = DATA NOT AVAILABLE

TABLE 7.--AVERAGE DAILY ATTENDANCE (ADA) AND CURRENT EXPENDITURES, BY PURPOSE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S EXPENDITURES AS PERCENT OF CURRENT EXPENDITURES AND PURPOSE							INDEX (100): RATIO OF CITY'S PERCENT OF CURRENT EXPENDITURES AND PURPOSE, TO PERCENT OF ADA							
		TOTAL CURRENT	PUPIL TOTAL	ADMIN	INSTRUCTION TOTAL	INSTRUCTION SALARY	PUPIL TRANSP	RUN PLANT	MAINT PLANT	TOTAL CURRENT	PUPIL TOTAL	ADMIN	INSTRUCTION TOTAL	INSTRUCTION SALARY	PUPIL TRANSP	RUN PLANT	MAINT PLANT
ALABAMA																	
BIRMINGHAM	8.01	7.39	7.65	6.95	8.18	8.67	0.07	10.86	13.50	92	96	87	102	108	0	136	169
CALIFORNIA																	
FRESNO	1.32	1.05	1.17	0.79	1.24	1.25	0.46	1.16	1.19	80	89	60	94	95	35	89	90
LONG BEACH	14.73	13.30	14.42	14.30	14.46	14.85	7.26	12.82	20.89	90	98	97	98	101	49	87	142
LOS ANGELES	1.87	1.73	1.90	2.13	1.93	1.97	0.90	2.00	2.40	92	102	114	103	106	48	107	129
OAKLAND	1.44	1.48	1.55	1.29	1.59	1.63	0.42	1.57	1.34	103	107	89	110	113	29	109	93
SACRAMENTO	1.21	1.06	1.18	1.10	1.22	1.23	0.71	1.32	0.94	88	98	91	101	102	59	110	78
SAN DIEGO	3.23	2.76	3.11	2.96	3.35	3.39	0.44	3.00	2.18	85	96	92	104	105	14	93	67
SAN FRANCISCO	2.52	2.59	2.73	2.86	2.93	2.96	1.11	2.59	3.44	103	108	114	116	117	44	103	137
SAN JOSE	0.80	0.75	0.79	0.57	0.84	0.85	0.43	0.82	0.82	94	99	71	104	106	53	103	102
COLORADO																	
DENVER	18.32	20.38	20.79	17.70	20.87	21.08	6.53	18.78	23.33	111	113	97	114	115	36	103	127
CONNECTICUT																	
BRIDGEPORT	3.95	3.72	3.76	5.99	4.00	3.99	1.72	3.49	6.39	94	95	152	101	101	43	88	162
HARTFORD	4.32	5.28	5.27	5.30	5.48	5.49	1.80	5.15	6.85	122	122	123	127	127	42	119	158
FLORIDA																	
MIAMI	16.30	17.76	19.17	16.68	19.73	20.49	6.68	19.01	19.36	109	118	102	121	126	41	117	119
GEORGIA																	
ATLANTA	10.09	11.85	12.11	17.43	12.40	13.40	0.0	18.68	23.31	117	120	173	123	133	0	185	231
ILLINOIS																	
CHICAGO	25.45	26.97	27.17	20.16	27.04	25.14	0.0	29.30	24.11	106	107	79	106	99	0	115	95
ROCKFORD	1.59	1.49	1.37	0.87	1.58	1.59	0.06	1.38	1.17	94	86	55	100	100	4	87	74
INDIANA																	
EVANSVILLE	2.95	2.66	2.71	1.67	2.98	3.01	1.70	2.28	4.32	90	92	57	101	102	58	77	146
FORT WAYNE	3.51	3.66	3.51	2.63	3.92	3.87	1.77	3.57	3.67	104	100	75	112	110	50	102	105
GARY	4.25	4.88	4.91	3.84	5.21	5.05	1.04	5.69	7.04	115	115	90	123	119	24	134	166
INDIANAPOLIS	9.22	9.05	8.77	9.03	9.75	9.67	1.49	9.69	9.44	98	95	98	106	105	16	105	102
SOUTH BEND	3.29	3.13	3.20	2.65	3.41	3.40	1.67	3.78	4.07	95	97	81	104	104	51	115	124
IOWA																	
DES MOINES	7.03	7.14	7.25	3.14	7.38	7.54	1.73	5.92	******	102	103	45	105	107	25	84	******
KANSAS																	
KANSAS CITY	6.62	5.17	5.23	4.04	5.45	5.29	2.00	5.05	7.82	78	79	61	82	80	30	76	118
WICHITA	12.96	12.19	12.35	7.63	13.32	13.48	3.31	11.53	17.87	94	95	59	103	104	26	89	138
KENTUCKY																	
LOUISVILLE	7.34	8.14	8.42	8.23	9.17	9.30	0.52	12.44	11.09	111	115	112	125	127	7	169	151
LOUISIANA																	
NEW ORLEANS	12.20	14.33	14.79	14.25	15.39	15.42	2.89	18.21	20.79	117	121	117	126	126	24	149	170
MARYLAND																	
BALTIMORE	21.38	21.22	21.70	31.68	21.30	21.36	5.32	24.16	29.59	99	101	148	100	100	25	113	138
MASSACHUSETTS																	
BOSTON	8.24	10.39	9.08	10.24	8.87	9.07	1.63	9.54	11.02	126	110	124	108	110	20	116	134
SPRINGFIELD	3.02	2.78	2.82	2.64	3.03	2.78	1.98	2.57	2.60	92	94	87	101	92	66	85	86
WORCESTER	2.91	3.04	3.09	2.59	3.34	3.12	1.37	3.34	3.86	104	106	89	115	107	47	115	132
MICHIGAN																	
DETROIT	14.23	14.68	14.37	10.00	15.68	14.08	4.94	15.37	21.76	103	101	70	110	99	35	108	153
FLINT	2.30	2.61	2.28	1.95	2.44	2.42	0.26	3.42	4.06	114	99	85	106	105	11	148	176
GRAND RAPIDS	1.64	1.61	1.42	1.06	1.54	1.51	0.52	1.96	3.24	98	87	64	94	92	32	119	197
MINNESOTA																	
MINNEAPOLIS	8.14	7.66	7.74	7.34	8.34	8.55	1.52	9.65	10.83	94	95	90	102	105	19	119	133
ST PAUL	5.75	5.75	5.71	5.62	6.13	6.31	1.03	5.52	10.69	100	99	98	107	110	18	96	186
MISSISSIPPI																	
JACKSON	6.59	6.95	7.50	5.01	7.93	8.10	0.67	10.14	11.30	105	114	76	120	123	10	154	171
MISSOURI																	
KANSAS CITY	7.49	9.45	8.76	7.57	8.43	8.32	4.38	10.18	11.60	126	117	101	113	111	59	136	155
ST LOUIS	11.42	12.59	13.06	13.62	12.57	11.92	1.01	13.63	23.36	110	114	119	110	104	9	119	205
NEBRASKA																	
LINCOLN	8.93	9.20	9.52	4.54	10.07	9.88	2.31	11.79	13.42	103	107	51	113	111	26	132	150
OMAHA	19.00	15.19	15.85	7.71	17.00	17.22	0.69	18.43	12.58	80	83	41	89	91	4	97	66
NEW JERSEY																	
JERSEY CITY	2.59	2.28	2.23	2.49	2.32	2.39	0.98	2.69	3.99	88	86	96	90	92	38	104	154
NEWARK	5.15	5.64	5.28	4.62	5.88	5.93	4.44	5.01	5.19	109	102	90	114	115	86	97	101
PATERSON	1.75	1.55	1.59	1.62	1.71	1.75	0.63	1.74	2.17	88	91	92	98	100	36	99	124
NEW MEXICO																	
ALBUQUERQUE	28.91	23.73	24.13	15.29	25.44	25.50	12.89	22.73	23.00	82	83	53	88	88	45	79	80

TABLE 7.--AVERAGE DAILY ATTENDANCE (ADA) AND CURRENT EXPENDITURES, BY PURPOSE, FOR 86 LARGE-CITY SCHOOL SYSTEMS COMPARED WITH THE STATEWIDE TOTALS: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	CITY ADA AS PERCENT OF STATE-WIDE ADA	CITY'S EXPENDITURES AS PERCENT OF CURRENT EXPENDITURES AND PURPOSE								INDEX (100): RATIO OF CITY'S PERCENT OF CURRENT EXPENDITURES AND PURPOSE, TO PERCENT OF ADA							
		TOTAL CURRENT	PUPIL TOTAL	ADMIN	INSTRUCTION TOTAL	INSTRUCTION SALARY	PUPIL TRANSP	RUN PLANT	MAINT PLANT	TOTAL CURRENT	PUPIL TOTAL	ADMIN	INSTRUCTION TOTAL	INSTRUCTION SALARY	PUPIL TRANSP	RUN PLANT	MAINT PLANT
NEW YORK																	
ALBANY	0.37	0.38	0.39	0.29	0.41	0.38	0.18	0.23	NA	104	105	79	110	103	49	62	NA
BUFFALO	2.21	1.84	1.84	1.71	1.92	1.86	1.49	1.71	NA	83	88	77	87	84	67	77	NA
NEW YORK CITY	31.16	33.70	34.82	36.58	35.16	34.97	36.56	21.29	NA	108	112	117	113	112	117	68	NA
ROCHESTER	1.36	1.43	1.51	1.25	1.50	1.43	0.85	1.34	NA	105	111	92	110	105	62	98	NA
SYRACUSE	0.93	0.80	0.80	0.55	0.80	0.77	0.33	0.75	NA	86	86	59	86	82	36	81	NA
YONKERS	0.91	0.76	0.77	0.40	0.82	0.80	0.17	0.56	NA	84	85	44	90	88	19	62	NA
NORTH CAROLINA																	
CHARLOTTE	6.69	NA	7.82	5.51	7.89	NA	3.52	8.78	10.07	NA	117	82	118	999999	53	131	151
GREENSBORO	2.65	NA	3.02	1.93	3.11	NA	0.28	3.95	3.13	NA	114	73	118	999999	11	149	118
OHIO																	
AKRON	2.53	2.59	2.44	1.42	2.47	2.57	0.54	2.44	3.63	102	96	56	98	102	22	97	144
CINCINNATI	3.58	4.32	4.22	4.08	4.22	4.36	1.27	4.32	5.83	121	118	114	118	122	35	121	163
CLEVELAND	6.33	7.37	6.87	8.50	6.51	6.25	1.42	8.93	11.64	116	109	134	103	99	22	141	184
COLUMBUS	4.47	4.40	4.51	2.23	4.63	4.77	1.90	5.38	5.10	98	101	50	104	107	40	120	114
DAYTON	2.54	2.92	2.94	2.15	3.01	3.20	1.15	2.96	4.36	115	116	85	118	126	45	112	171
TOLEDO	2.59	2.90	2.92	1.97	2.99	3.14	1.39	3.34	2.11	112	112	76	115	121	54	129	81
YOUNGSTOWN	1.08	1.23	1.22	0.75	1.20	1.28	0.61	1.53	1.38	114	113	70	111	119	56	141	127
OKLAHOMA																	
OKLAHOMA CITY	11.34	11.02	11.04	5.46	12.45	12.96	3.24	14.94	0.88	97	97	48	110	114	29	132	8
TULSA	11.97	12.55	12.71	10.78	13.56	14.30	2.41	18.61	3.18	105	106	90	113	119	20	155	27
OREGON																	
PORTLAND	16.13	19.55	18.85	41.26	18.90	18.89	4.21	17.10	19.35	121	117	256	117	117	26	106	120
PENNSYLVANIA																	
ERIE	0.99	0.89	0.90	0.62	0.90	0.97	0.28	1.34	1.41	89	90	63	91	98	28	135	142
PHILADELPHIA	11.56	13.41	13.58	28.03	13.68	14.55	4.69	11.57	14.92	116	117	250	118	126	58	100	129
PITTSBURGH	3.17	3.77	3.88	4.85	3.94	4.14	0.96	3.83	6.90	119	123	153	124	131	30	121	218
RHODE ISLAND																	
PROVIDENCE	15.75	15.95	16.03	15.33	15.16	15.08	7.12	24.16	20.30	101	102	97	96	96	45	153	129
TENNESSEE																	
CHATTANOOGA	3.02	3.84	3.40	3.36	3.72	3.75	0.19	4.36	5.36	127	113	112	123	124	6	144	178
MEMPHIS	14.06	13.17	13.83	20.42	15.16	15.18	0.16	17.30	13.80	94	98	145	108	108	1	123	98
NASHVILLE	10.31	11.50	11.66	7.39	12.16	12.09	7.18	15.93	17.66	112	113	72	118	117	70	155	171
TEXAS																	
AMARILLO	1.20	1.06	1.09	0.70	1.19	1.22	0.0	1.47	1.44	89	91	58	100	102	0	123	120
AUSTIN	1.99	1.79	1.82	1.73	1.96	1.99	0.41	2.21	1.24	95	97	92	104	106	22	117	66
CORPUS CHRISTI	1.75	1.55	1.54	1.33	1.70	1.74	0.14	1.75	1.25	88	88	76	97	100	8	100	71
DALLAS	5.89	5.36	5.48	4.60	5.87	5.96	1.30	6.95	6.34	91	93	78	100	101	22	118	108
EL PASO	2.30	2.20	2.26	1.09	2.51	2.55	0.24	2.00	3.43	96	98	48	109	111	11	87	149
FT WORTH	3.12	3.15	3.20	1.87	3.48	3.60	0.66	3.86	4.84	101	103	60	111	115	21	124	155
HOUSTON	8.52	8.67	8.87	5.21	9.95	10.22	3.02	7.42	10.68	102	104	61	117	120	35	87	125
LUBBOCK	1.32	1.19	1.19	0.72	1.29	1.31	0.13	1.34	1.57	90	90	55	98	100	10	102	119
SAN ANTONIO	2.94	2.40	2.46	1.13	2.67	2.72	0.63	2.60	2.88	82	84	38	91	92	22	88	98
UTAH																	
SALT LAKE CITY	12.01	13.54	13.63	14.56	13.51	13.65	4.63	15.15	14.79	113	114	121	113	114	39	126	123
VIRGINIA																	
NORFOLK	5.39	5.11	4.98	5.97	5.61	5.89	0.0	4.64	5.40	95	92	111	104	109	0	86	100
RICHMOND	4.19	4.77	4.51	6.27	4.86	4.86	0.39	4.69	5.74	114	108	150	116	116	9	112	137
WASHINGTON																	
SEATTLE	11.86	13.56	13.16	10.97	14.29	14.25	4.47	12.98	19.97	114	111	92	120	120	38	109	168
SPOKANE	4.49	5.07	4.92	4.36	5.37	5.48	1.74	5.02	7.19	113	110	97	120	122	39	112	160
TACOMA	4.67	5.89	5.73	4.77	6.19	6.33	2.18	5.97	10.27	126	123	102	132	135	47	128	220
WISCONSIN																	
MADISON	3.65	3.46	3.46	3.09	3.87	3.87	1.12	4.04	3.78	95	95	85	106	106	31	111	104
MILWAUKEE	13.34	11.91	12.01	11.09	13.42	14.14	2.37	11.71	18.93	89	90	83	101	106	18	88	142

N.A. = DATA NOT AVAILABLE

TABLE 8.--REVENUE RECEIPTS PER PUPIL, BY SOURCE, AND CURRENT EXPENDITURES PER PUPIL, BY PURPOSE, IN 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68

STATE AND CITY	REVENUE RECEIPTS PER PUPIL										CURRENT EXPENDITURES PER PUPIL						
				FEDERAL BY PROGRAM									INSTRUCTION		PUPIL	PLANT	
	TOTAL	LOCAL	STATE	TOTAL	ESEA	NDEA	PL815	PL874	VOC ED	LUNCH	TOTAL	ADMIN	TOTAL	SALARY	TRANSP	RUN	MAINT
ALABAMA	$ 498	$114	$275	$ 96	$ 51	$ 3	0	$10	$ 7	$ 3	$ 402	$10	$ 297	$ 267	$ 15	$ 19	$ 9
BIRMINGHAM	417	115	245	57	35	4	0	1	11	2	384	9	303	289	0	26	16
CALIFORNIA	922	523	330	70	21	2	$ 2	15	3	3	650	21	486	455	14	53	23
FRESNO	709	346	322	41	29	0	0	0	1	5	577	12	458	432	5	46	21
LONG BEACH	790	511	233	45	27	0	0	5	2	2	636	20	477	459	7	46	33
LOS ANGELES	808	536	216	56	16	0	0	22	5	3	662	23	503	481	7	56	30
OAKLAND	846	529	233	85	43	0	0	17	3	3	697	18	537	513	4	57	21
SACRAMENTO	747	411	281	54	24	0	0	13	1	4	635	19	491	465	8	58	18
SAN DIEGO	708	336	301	71	16	0	0	42	4	1	625	19	503	477	2	49	16
SAN FRANCISCO	828	570	164	94	42	0	4	13	5	4	704	23	566	534	6	54	32
SAN JOSE	843	535	260	47	24	0	9	1	2	4	643	15	506	481	7	54	24
COLORADO	735	493	174	68	20	1	1	18	6	5	593	21	437	410	18	50	18
DENVER	798	650	104	44	24	1	0	15	0	3	673	20	498	472	7	52	23
CONNECTICUT	867	529	294	44	15	2	0	5	3	5	744	22	549	516	27	59	19
BRIDGEPORT	713	327	263	122	47	1	0	67	5	2	709	33	557	521	12	53	30
HARTFORD	1051	904	46	102	74	1	0	3	4	3	906	26	696	655	11	71	30
FLORIDA	731	316	320	94	30	2	1	13	6	6	556	15	437	407	12	37	16
MIAMI	782	386	262	133	24	1	0	7	9	5	654	15	525	512	5	43	19
GEORGIA	633	178	367	88	37	3	1	10	10	8	490	13	365	328	22	29	13
ATLANTA	690	400	227	63	33	2	0	7	10	12	588	23	449	436	0	54	31
ILLINOIS	1087	825	210	52	27	1	0	4	2	4	688	31	483	441	21	71	22
CHICAGO	978	682	215	92	52	1	0	3	2	3	735	25	513	436	0	82	21
ROCKFORD	818	569	191	29	22	0	0	0	0	4	595	17	481	443	1	61	16
INDIANA	759	432	282	45	20	2	0	3	1	6	623	16	441	426	31	56	18
EVANSVILLE	599	353	215	31	20	1	0	0	0	0	573	9	446	435	18	44	27
FORT WAYNE	796	556	218	22	11	2	0	0	0	5	623	12	493	470	16	57	19
GARY	953	681	213	59	36	3	0	0	0	0	719	15	541	507	8	75	31
INDIANAPOLIS	762	457	255	51	19	3	0	14	5	3	593	16	467	447	5	59	19
SOUTH BEND	712	459	223	30	16	2	0	0	2	0	606	13	458	441	16	65	23
IOWA	706	471	176	59	24	3	0	3	3	7	628	25	444	414	33	75	0
DES MOINES	661	413	191	57	29	3	0	2	12	5	648	11	466	444	8	63	29
KANSAS	771	493	217	71	29	2	0	14	2	6	617	24	447	422	29	53	19
KANSAS CITY	561	362	156	43	28	3	0	0	3	4	480	15	369	337	9	40	23
WICHITA	678	380	223	74	31	1	0	40	0	2	588	14	460	439	7	47	27
KENTUCKY	551	195	269	88	57	2	0	7	2	9	447	15	331	316	25	29	10
LOUISVILLE	659	374	194	91	43	0	0	14	2	8	513	17	414	400	2	49	15
LOUISIANA	682	148	397	87	46	2	1	3	2	10	534	15	390	359	35	29	17
NEW ORLEANS	741	290	339	111	69	4	7	0	0	1	648	18	492	453	8	44	29
MARYLAND	901	488	328	85	24	3	2	29	5	5	699	17	510	477	26	58	26
BALTIMORE	895	462	353	71	42	2	0	9	5	3	709	25	508	476	7	65	36
MASSACHUSETTS	868	590	195	83	26	2	0	14	9	7	705	22	507	465	24	65	19
BOSTON	918	477	282	159	59	1	0	9	14	4	778	27	545	512	5	75	25
SPRINGFIELD	720	486	157	76	38	2	0	9	16	11	659	19	509	429	15	55	16
WORCESTER	908	615	213	80	36	2	0	4	12	4	747	19	580	498	11	74	25
MICHIGAN	850	447	358	45	16	2	0	0	0	0	715	26	490	463	23	69	20
DETROIT	739	379	281	73	35	1	0	2	10	3	722	18	540	458	8	75	31
FLINT	788	463	265	41	21	3	0	0	11	4	708	22	515	486	3	102	35
GRAND RAPIDS	646	320	291	35	25	3	0	0	4	2	619	17	460	426	7	82	40
MINNESOTA	828	410	361	57	26	2	0	3	6	6	694	25	485	440	37	67	15
MINNEAPOLIS	731	481	177	72	44	2	0	0	10	4	660	23	497	462	7	79	20
ST PAUL	722	412	238	71	35	1	0	13	18	3	690	25	517	484	7	64	28
MISSISSIPPI	471	135	232	105	59	2	1	4	6	11	340	12	249	223	24	21	12
JACKSON	458	242	176	40	22	5	0	0	1	11	387	9	300	274	2	32	21
MISSOURI	767	461	237	69	33	2	1	8	7	6	569	21	412	375	28	46	21
KANSAS CITY	816	565	192	65	33	1	0	21	3	5	666	22	464	417	16	63	32
ST LOUIS	725	471	182	71	50	1	0	6	4	2	651	26	453	392	2	55	43
NEBRASKA	570	486	27	57	20	2	1	13	5	5	532	22	377	352	18	46	22
LINCOLN	624	548	33	43	9	3	0	12	7	4	567	11	425	389	5	61	33
OMAHA	512	439	29	45	17	1	0	9	11	0	443	9	337	319	1	45	14
NEW JERSEY	922	619	249	54	24	2	0	9	2	4	783	28	532	499	23	63	24
JERSEY CITY	885	598	213	73	51	0	0	0	0	0	672	27	477	460	9	66	37
NEWARK	1032	641	287	105	78	1	0	1	3	0	801	25	607	575	20	62	24
PATERSON	791	506	228	57	57	0	0	0	0	0	709	26	521	498	8	63	30
NEW MEXICO	1281	767	439	135	45	2	10	29	3	7	587	18	419	393	31	45	18
ALBUQUERQUE	572	103	396	70	30	3	0	28	1	5	489	10	369	348	14	36	14

TABLE 8.--REVENUE RECEIPTS PER PUPIL, BY SOURCE, AND CURRENT EXPENDITURES PER PUPIL, BY PURPOSE, IN 87 LARGE-CITY SCHOOL SYSTEMS AND THE STATES IN WHICH LOCATED: UNITED STATES, 1967-68--CONTINUED

STATE AND CITY	REVENUE RECEIPTS PER PUPIL										CURRENT EXPENDITURES PER PUPIL						
				FEDERAL BY PROGRAM									INSTRUCTION		PUPIL	RUN	MAINT
	TOTAL	LOCAL	STATE	TOTAL	ESEA	NDEA	PL815	PL874	VOC ED	LUNCH	TOTAL	ADMIN	TOTAL	SALARY	TRANSP	PLANT	PLANT
NEW YORK	1212	660	553	53	25	1	0	3	1	7	992	40	641	611	53	98	0
ALBANY	1200	640	377	183	60	1	0	12	20	4	1038	32	708	629	26	61	25
BUFFALO	981	372	525	83	41	0	0	0	13	3	869	31	556	513	35	76	31
NEW YORK CITY	1267	830	383	54	36	2	0	0	2	6	1108	47	723	686	62	67	27
ROCHESTER	1142	676	369	97	69	2	0	0	2	4	1097	37	705	642	33	96	39
SYRACUSE	1003	452	441	110	58	0	0	0	18	4	851	24	552	504	19	79	32
YONKERS	1061	637	374	50	30	1	0	0	7	4	838	18	578	539	10	60	25
NORTH CAROLINA	0	0	0	0	0	0	0	0	0	0	452	12	345	0	14	23	15
CHARLOTTE	618	258	311	50	30	5	0	0	3	7	529	10	408	376	7	30	22
GREENSBORO	566	212	318	37	20	4	0	0	3	5	516	9	406	374	1	34	17
OHIO	711	470	194	47	19	2	0	4	7	5	577	22	405	369	16	54	15
AKRON	660	360	136	58	26	3	0	0	2	2	556	12	396	375	4	52	21
CINCINNATI	822	593	154	75	33	3	0	2	1	4	680	25	477	450	6	65	24
CLEVELAND	799	571	146	82	38	2	0	1	3	4	627	30	417	365	4	76	27
COLUMBUS	649	595	11	39	25	1	0	0	0	2	582	11	420	394	7	65	17
DAYTON	792	592	139	61	33	2	0	11	0	2	667	19	478	464	7	61	25
TOLEDO	755	515	154	86	47	5	0	1	7	2	649	17	466	448	9	70	12
YOUNGSTOWN	701	504	142	55	28	6	0	0	0	3	649	15	448	438	9	76	18
OKLAHOMA	894	608	202	85	39	2	2	20	5	6	483	20	344	315	19	39	28
OKLAHOMA CITY	487	255	170	62	31	3	0	15	2	10	477	10	378	360	5	51	2
TULSA	519	332	138	49	27	3	0	9	3	3	519	18	390	376	4	60	7
OREGON	839	595	209	35	6	2	0	4	7	6	656	20	478	464	26	56	26
PORTLAND	894	601	254	39	9	1	0	6	5	3	767	52	560	543	7	60	31
PENNSYLVANIA	783	393	332	59	27	3	0	4	5	5	660	30	449	401	27	55	20
ERIE	638	379	213	46	36	1	0	0	1	3	594	19	410	393	8	74	28
PHILADELPHIA	889	458	294	137	79	2	0	12	1	1	776	75	531	505	16	55	26
PITTSBURGH	856	503	265	88	24	5	0	0	10	2	810	46	558	524	9	66	43
RHODE ISLAND	766	468	236	61	26	2	0	23	1	4	684	19	497	470	22	64	15
PROVIDENCE	837	500	217	121	87	1	0	10	2	4	696	19	478	451	10	97	19
TENNESSEE	509	184	254	91	46	3	0	7	3	9	432	14	314	293	19	29	11
CHATTANOOGA	618	269	210	140	52	2	0	0	10	71	487	15	398	364	1	42	19
MEMPHIS	457	215	193	50	28	4	0	7	5	4	425	20	339	316	0	35	10
NASHVILLE	514	272	183	59	29	3	0	0	3	8	489	10	370	344	13	44	18
TEXAS	592	251	273	68	31	2	1	11	5	5	523	23	397	372	11	34	15
AMARILLO	562	258	275	29	12	0	0	13	2	0	475	13	396	381	0	42	18
AUSTIN	625	295	281	49	28	3	0	9	2	0	507	21	415	394	2	40	10
CORPUS CHRISTI	534	200	259	75	31	4	0	19	3	0	460	18	387	371	1	34	11
DALLAS	602	391	184	27	19	2	0	3	2	0	488	18	397	377	2	40	16
EL PASO	573	185	285	103	26	3	0	45	4	0	514	11	435	414	1	30	22
FT WORTH	575	276	235	65	22	1	0	22	9	0	537	14	443	430	2	42	23
HOUSTON	596	339	227	30	22	2	0	0	0	0	544	14	464	447	4	30	19
LUBBOCK	600	291	260	48	19	1	0	6	2	0	472	13	390	372	1	35	18
SAN ANTONIO	491	156	254	80	46	1	0	27	1	0	437	9	360	344	2	30	15
UTAH	655	266	319	70	16	2	1	19	1	6	500	12	359	334	12	41	24
SALT LAKE CITY	708	416	231	61	32	1	0	11	3	2	568	14	403	380	5	52	29
VIRGINIA	668	341	240	86	28	2	1	23	0	6	535	11	403	366	20	37	20
NORFOLK	663	365	194	103	37	2	3	51	5	5	494	12	419	399	0	31	20
RICHMOND	707	455	180	72	55	2	0	5	0	7	576	16	468	424	2	41	28
WASHINGTON	801	287	454	60	17	2	1	13	3	4	668	20	477	429	26	57	19
SEATTLE	818	457	313	47	21	2	0	6	2	4	741	19	574	515	10	63	31
SPOKANE	783	334	405	43	23	2	0	6	2	6	732	20	570	524	10	64	30
TACOMA	873	314	461	99	33	5	0	10	7	4	819	21	631	581	12	73	41
WISCONSIN	838	557	239	44	21	2	0	2	1	6	680	21	470	431	41	59	22
MADISON	720	467	75	38	23	3	0	6	2	5	646	18	499	457	13	66	23
MILWAUKEE	833	679	120	34	20	2	0	2	2	4	612	17	473	456	7	52	31
DIST. COLUMBIA	1015	752	0	263	49	2	0	41	6	6	822	24	603	556	6	79	36

Table 9.--Selected indicators of the ability of support education for 25 large-city school systems compared with the statewide totals: United States, 1967-68

State and city	Average daily attendance as percent of State ADA	Property tax for education as percent of State property for education	Assessed valuation as percent of State assessed valuation				Index number (ratio of columns 3-7 to column 2)				
				Adjusted for assessment ratio--							
			Unadjusted	Only	And noneducational use of property tax	And noneducational use of general revenues	3:2	4:2	5:2	6:2	7:2
1	2	3	4	5	6	7	8	9	10	11	12
AL Birmingham	8.01	9.23	14.04	11.22	9.70	12.79	115	175	140	121	160
CA Oakland	1.44	1.63	1.78	2.39	2.74	2.49	113	118	166	190	173
San Diego	3.23	2.42	2.62	2.26	3.15	2.73	75	80	70	97	85
San Francisco	2.52	2.82	4.13	8.39	4.62	4.53	112	163	333	184	180
CO Denver	18.32	31.34	28.13	26.47	29.70	25.15	171	153	145	162	138
IL Chicago	25.45	24.76	28.14	32.33	29.90	27.16	97	110	127	117	107
Rockford	1.59	1.47	1.62	1.26	1.56	1.60	92	101	79	98	100
IN Gary	4.25	5.30	3.38	5.04	5.64	6.25	125	78	119	133	147
Indianapolis	9.22	10.09	9.47	7.98	7.76	8.14	109	102	87	84	89
KY Louisville	7.34	15.43	12.87	12.70	11.39	6.60	210	174	173	155	90
LA New Orleans	12.20	32.08	23.51	18.52	22.70	16.85	263	193	151	186	137
MI Detroit	14.23	13.38	21.41	14.30	11.31	9.87	94	150	101	79	70
Flint	2.30	3.25	3.70	2.28	2.99	1.98	141	157	99	130	86
Grand Rapids	1.64	1.60	2.21	1.69	1.60	1.50	98	134	103	98	92
MN Minneapolis	8.14	10.50	16.03	17.85	17.82	17.31	129	197	219	219	212
St. Paul	5.75	6.54	9.56	12.29	11.11	11.18	114	165	213	193	193
MO St. Louis	11.42	13.91	18.82	14.35	12.72	9.47	123	165	126	111	83
PA Erie	.99	1.31	.92	1.07	1.09	1.01	132	91	108	110	102
Philadelphia	11.56	17.33	25.28	14.17	12.60	8.22	150	218	123	109	71
Pittsburgh	3.17	4.89	7.09	5.67	4.86	4.37	154	221	178	153	137
UT Salt Lake City	12.01	19.15	19.75	18.82	19.87	18.26	160	164	157	166	152
WA Seattle	11.86	22.88	19.58	20.70	24.50	22.98	193	164	174	207	194
Spokane	4.49	5.99	4.65	3.31	4.20	4.60	133	102	74	94	103
Tacoma	4.67	5.45	4.18	4.18	5.04	4.47	117	88	90	108	96
WI Milwaukee	13.34	26.75	14.89	16.65	24.20	23.64	201	111	125	181	177

Table 10.--Revenues received from State for 25 large-city school systems as percent of statewide totals: United States, 1967-68

State and city		Actual	If distributed according to--	
			Flat Grant model (equal to ADA)	Equalization model (based on city's ability to support education)
1		2	3	4
AL	Birmingham	7.12	8.01	7.32
CA	Oakland	1.02	1.44	0
	San Diego	2.95	3.23	3.38
	San Francisco	1.25	2.52	0
CO	Denver	10.96	18.32	0
IL	Chicago	26.03	25.45	8.52
	Rockford	1.44	1.59	1.72
IN	Gary	3.22	4.25	2.09
	Indianapolis	8.34	9.22	11.48
KY	Louisville	5.31	7.34	4.78
LA	New Orleans	10.43	12.20	6.97
MI	Detroit	11.42	14.23	17.98
	Flint	1.83	2.30	1.43
	Grand Rapids	1.34	1.64	1.68
MN	Minneapolis	4.00	8.14	0
	St. Paul	3.79	5.75	0
MO	St. Louis	8.79	11.42	[illegible].96
PA	Erie	.64	.99	.87
	Philadelphia	10.25	11.56	10.32
	Pittsburgh	2.53	3.17	1.18
UT	Salt Lake City	8.70	12.01	5.41
WA	Seattle	8.19	11.86	3.85
	Spokane	4.00	4.49	4.66
	Tacoma	4.74	4.67	4.43
WI	Milwaukee	10.34	13.34	0

APPENDIXES

A - Source and Reliability of the Data

B - Formula for the Equalization Model

C - Supplemental Tables

Appendix A

SOURCE AND RELIABILITY OF THE DATA

Selection of the 87 Cities

For this study it was necessary to select large cities that were coterminous or nearly so with the school systems serving them. Eighty-six of the Nation's largest cities met this criterion. In addition Miami, Fla., which is not coterminous with the Dade County school system, was added. However, for two cities--Charlotte and Greensboro, N. C.--no State data were available, and for Washington, D. C., State data obviously did not exist.

Data for all 87 cities are presented in tables 1, 2, and 8. Only the 84 cities for which State data were available could be analyzed in tables 3 through 7. Of the 84, Miami should be viewed with the consideration that the data actually cover the entire Dade County school system.

Sources of the Data

Tables 1-8

Revenue and expenditure data for local education agencies in this report are derived from the 1967-68 Elementary-Secondary General Information Survey (ELSEGIS), a cooperative survey system developed jointly by the National Center for Educational Statistics of the U. S. Office of Education and the Committee on Educational Data Systems (CEDS) of the Council of Chief State School Officers.

Although the ELSEGIS financial questionnaire goes to only a representative sample of the Nation's school systems, the sample was designed to include all of the Nation's largest school districts (those with enrollments of 25,000 or more). The survey instrument used to collect the financial data for ELSEGIS is shown at the end of this appendix. Most of the data were collected between April and September of 1969. States had the option either of providing the data from records in their own files or of forwarding the form to the local school systems for completion. All but six States were able to complete the reports from their own records.

Financial data for each State are derived from the State School Systems survey of all State education agencies conducted biennially by NCES. The State School Systems survey instrument is shown at the end of this appendix. The 1967-68 data from the State education agencies were collected between February and December 1969.

Published reports from both the 1967-68 ELSEGIS survey and the State School Systems survey have been issued. For this report, both survey instruments were carefully reviewed so that data items selected for comparison were compatible. The terms and definitions in both survey instruments were designed to agree with the categories and terminology of U. S. Office of Education, The Common Core of State Educational Information, State Educational Records and Reports Series: Handbook I (reprinted 1960), and Financial Accounting for State and Local School Systems, Handbook II, (reprinted in 1966), OE-22017, Washington, D. C.: U. S. Government Printing Office.

Tables 9 and 10

Wealth and tax effort could be analyzed for only those city school systems that were fiscally independent and yet coterminous with the city government jurisdictions. In this study, 25 of the 87 city school systems were not fiscally independent governmental units. An additional 33 school systems were not coterminous with the city government as required for these purposes. Information on wealth and tax effort was incomplete for another four school systems. Thus, only 25 city school systems and their States were included in tables 9 and 10. Excluded city school systems were:

Fiscally dependent school systems:

Connecticut
- Bridgeport
- Hartford

District of Columbia

Maryland
- Baltimore

Massachusetts
- Boston
- Springfield
- Worcester

New Jersey
- Jersey City
- Newark
- Paterson

New York
- Albany
- Buffalo
- New York City
- Rochester
- Syracuse
- Yonkers

North Carolina
- Charlotte
- Greensboro

Rhode Island
- Providence

Tennessee
- Chattanooga
- Memphis
- Nashville

Virginia
- Norfolk
- Richmond

Wisconsin
- Madison

Noncoterminous school systems:

California
- Fresno
- Long Beach
- Los Angeles
- Sacramento
- San Jose

Florida
- Miami

Indiana
- Evansville
- Fort Wayne
- South Bend

Iowa
- Des Moines

Kansas
- Kansas City
- Wichita

Mississippi
- Jackson

Missouri
- Kansas City

Nebraska
- Lincoln
- Omaha

New Mexico
- Albuquerque

Ohio
- Akron
- Cleveland
- Cincinnati
- Columbus
- Dayton
- Toledo
- Youngstown

Oklahoma
- Oklahoma City
- Tulsa

Oregon
- Portland

Texas
- Corpus Christi
- Dallas
- El Paso
- Fort Worth
- Houston
- San Antonio

School systems for which complete data were not available:

Georgia
- Atlanta

Texas
- Amarillo
- Austin
- Lubbock

Data for the 25 school systems and their States for assessed valuation, sales assessment ratio, revenue from the property tax, and educational and noneducational expenditures from property tax and from general revenue were derived from the reports of the 1967 Census of Governments published by the Bureau of the Census.

Reliability of the data

Since the data in this report are derived from a number of different sources, some minor inconsistencies may exist from table to table. These differences should not, however, affect the main comparisons nor alter the major conclusions.

Although both ELSEGIS and State School Systems data are carefully edited, the possibility of errors in the data cannot be ignored. An error in the data would cause an error in an index number. An index number in the range of 90 to 110 should be viewed with the realization that a significant error might change a low (below 100) index to a high (100 or above) index and vice versa. Therefore, if an error exists in a data item for a given city and the related index number is close to 100, the city may have been classified incorrectly in tables A, G, or H. Again, this would not affect the overall statements and conclusions of this report.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

BUDGET BUREAU NO. 51-S68022
APPROVAL EXPIRES: 10/31/70

STATE ELEMENTARY AND SECONDARY SCHOOL STATISTICS, 1967-68

FOR THE YEAR ENDING	STATE *(or Territory)*
June 30, *(or* *)*, 1968	

REPORT PREPARED BY *(Name)*	TITLE

	AREA CODE	NUMBER	EXTENSION
TELEPHONE			

PART II - FINANCE

INSTRUCTIONS AND DEFINITIONS OF TERMS

This report-form is designed to collect basic financial data for public school systems for all levels of government (State, intermediate, and local) involved in educational activities. The report-form for the 1967-68 school year is substantially the same as the one employed in the preceding biennial survey (1965-66 school year), and conforms to the items and definitions in Handbook I, *The Common Core of State Educational Information,* Office of Education Bulletin 1953, No. 8. Handbook I therefore serves as the basic manual of instructions for this report. It is essential that the definitions and explanations in this Handbook be observed (unless otherwise noted) in order that the reports from the various States may be comparable. In a few instances, modifications in terminology were made to reflect the definitions in Handbook II, *Financial Accounting for Local and State School Systems.*

Please note that each table contains numbers in parentheses, generally appearing next to lines or at the heads of columns. These numbers correspond to item numbers in Handbook I and in several cases to item numbers in Handbook II and have been inserted for ready reference to more complete definitions of items contained in these Handbooks. Headnotes have been provided in a number of tables calling attention to pages in Handbook I containing particularly pertinent discussions of items in the tables in question. Attention is also called to the Glossary of Terms on pages 1-16 of Handbook I, which contains the definitions of general terms that are used in many different items.

Every effort should be made to furnish figures for *all* items pertinent to your State. Where exact information is not available for any item, carefully made estimates are acceptable, provided they are labeled as such ("EST."). Aggregates may be entered in certain cases if detailed breakdowns are not available. Enter "N. App." in any cell which does not apply to your State, and a zero (0) where the amount to be reported is zero. If an item is pertinent to your State but data are not available and estimates cannot be made, enter "N.A.". *Do not leave any table or cell blank.*

It should be noted that the expenditure data on salaries required for various categories of personnel in Part II of the report correspond to equivalent personnel items in Part I, and that the standard definitions of such items in Handbook I apply to both types of data.

Please explain *abnormal* increases or decreases from the amounts reported in previous years or major changes in organization or procedures which would substantially affect the data reported.

Numbers in parentheses ( ), generally appearing next to line items or at the heads of columns, refer to items in Handbook I which contain fuller explanations of terms used.

TABLE 19.--RECEIPTS FOR ADMINISTRATION BY THE STATE BOARD AND STATE DEPARTMENT OF EDUCATION INCLUDING THE VOCATIONAL BOARD AND DEPARTMENT EVEN WHEN ORGANIZED SEPARATELY

NOTE: Do **NOT** *include money received for distribution to intermediate or local units or for vocational teacher training and vocational rehabilitation*

Source of receipts for State administration		Amount
1. Receipts for State administration of all programs		
a. From the Federal Government		
(1) Vocational education	(16)	$
(2) NDEA Titles		
(3) ESEA Titles		
(4) School lunch		
Other Federal programs (Specify program)		
(5)		
(6)		
(7)		
(8)		
(9) Other receipts (money for Indian education, money derived from Federal forest reserves, etc.)	(17)	
Total Federal (sum of a(1) through a(9))		$
b. From the State		
(1) Appropriations for regular programs	(18)	
(2) Appropriations for emergency programs	(22)	
(3) Fees collected by State department of education for services	(20)	
(4) Other receipts	(19)	
Total State (sum of b(1) through b(4))		$
c. Philanthropic (money applied to State department functions)	(21)	$
Total receipts for State administration (sum of a through c)		$

TABLE 20.--EXPENDITURES FOR ADMINISTRATION BY THE STATE BOARD OF EDUCATION AND THE STATE BOARD FOR VOCATIONAL EDUCATION

NOTE: See explanations on pages 22 and 24 in Handbook I

Type of expenditure		Amount
1. Expenditures for regular programs		
a. Expenses of board members (travel, per diem, or other compensation)	(23)(43)	$
b. Compensation of persons hired for occasional consultative and advisory services	(24)(44)	
c. Salaries		
(1) Educational services and other professional personnel	(25)(45)	
(2) Secretarial and clerical personnel	(26)(46)	
(3) Plant operation and maintenance personnel	(27)(47)	
d. Travel for members of the staff	(28)(48)	
e. Fixed charges (rent, insurance, etc.)	(29)(49)	
f. Supplies, materials, printing, and other expenses	(30)(50)	
2. Expenditures for emergency programs, by name of program: 1/ _____	(31)(51)	
Total expenditures (sum of 1 and 2)		$

1/ If several programs are involved, please list on a separate sheet and insert total for this item.

TABLE 21.--EXPENDITURES FOR ADMINISTRATION BY THE STATE DEPARTMENT OF EDUCATION AND MISCELLANEOUS STATE EXPENDITURES FOR EDUCATION

NOTE: Exclude funds which were distributed by the State to local units, and funds expended by the State as a basic administrative unit for schools directly operated by the State.

Type of expenditure		Amount
A. Expenditures for Administration by the State Department of Education		
1. Expenditures for regular programs:		
a. Salaries		
(1) Chief State school officer	(32)	$
(2) Departmental staff who administer department and/or provide educational services to schools on statewide basis	(33)	
(3) Other personnel who help to provide both direct and indirect educational services to schools on statewide basis	(34)	
(4) Personnel who provide educational services to schools in specific regions or districts of the State	(35)	
(5) Secretarial and clerical assistants to departmental management and service personnel	(36)	
(6) Plant operation and maintenance personnel	(37)	
(7) Personnel for supplementary services such as State library, museum, teacher retirement, teacher placement, etc.	(38)	
TOTAL [(sum of (1) through (7)]		$
b. Travel for members of the staff	(39)	
c. Fixed charges (rent, insurance, etc.)	(40)	
d. Supplies, materials, printing, and other expenses	(41)	
2. Expenditures for emergency programs, by name of program (42):		
a. _____		
b. _____		
Total Expenditures for Administration (sum of 1 and 2)		$

NOTE: Any expenditures by State agencies for local public school purposes are to be included with local expenditures in the proper section and item of tables 24 through 34, i.e. State payments of the EMPLOYER'S share of teacher retirement and/or social security should be added into current expense for fixed charges, Table 28.

The total of any such payments would be added to local revenue receipts from State sources, Table 23, item 1b(5).

TABLE 22.--RECEIPTS, TRANSFERS, AND EXPENDITURES OF COUNTY OR OTHER INTERMEDIATE ADMINISTRATIVE UNITS FOR USE IN ADMINISTRATION OF INTERMEDIATE UNIT

NOTE: Report here only receipts and expenditures which will not be reported as receipts and expenditures of the State department of education or of the local basic administrative units. In many cases these receipts and expenditures will be from general county funds for the county board of education and county superintendent's office. See also explanation on page 27 and pages 29 - 31 in Handbook I.

Receipts, transfers, and expenditures, by type		Amount
1. Source of receipts for administration of intermediate unit		
a. From the Federal Government		
b. From the State	(78)	$
c. From local or county taxation and appropriations	(79)	
d. Other sources (specify)_____	(80)	
TOTAL RECEIPTS (sum of a, b, c, and d)	(81)	$
2. Transfers from other administrative units for services rendered	(82)	
3. Current expense		
a. Compensation of board of education members (salaries, per diem, and travel)	(83)	
b. Compensation for occasional consultative and advisory services	(84)	
c. Salaries		
(1) Superintendent and other administrative staff	(85)	
(2) Instructional personnel (consultants, counselors, psychologists, etc.)	(86)	
(3) Attendance personnel (including visiting teachers)	(87)	
(4) Health personnel	(88)	
(5) Secretarial and clerical personnel	(89)	
(6) Other employed personnel	(90)	
d. Travel for superintendent and his staff	(91)	
e. Fixed charges (rent, insurance, etc.)	(92)	
f. Supplies, materials, printing, and other expenses	(94)	
TOTAL CURRENT EXPENSE (sum of 3a through 3f)	(95)	$
4. Transfers to other intermediate administrative units for services rendered	(96)	

NOTE: Any expenditures by intermediate agencies for public school purposes at the local level should be included with local expenditures in the proper section and item of tables 24 through 34. The total of such payments should also be added to local revenue receipts from intermediate sources, Table 23, item 1c(5).

TABLE 23.--RECEIPTS, BALANCES, AND TRANSFERS OF LOCAL BASIC ADMINISTRATIVE UNITS FOR OPERATING PUBLIC ELEMENTARY, SECONDARY, ADULT, AND COMMUNITY COLLEGE PROGRAMS OF EDUCATION

NOTE: For definitions of revenue and nonrevenue receipts, see Glossary on page 11 and discussion on page 54 of Handbook I

Revenue receipts, by source	Amount
1. REVENUE RECEIPTS:	
a. Federal sources	
(1) Vocational education . . (228)	$
(2) School lunch . . . . (229)	
(3) Value of commodities (donated by Dept. of Agriculture) . . .	
(4) Special milk program	
(5) P.L. 815, Construction aid, SAFA	
(6) P.L. 874, Operation aid, SAFA .	
(7) NDEA	
(8) ESEA	
Others (Specify program)	
(9) _____	
(10) _____	
(11) _____	
Total Federal . . . (232)	$
b. State sources	
(1) State taxation and appropriations . . . . (233)	
(2) State permanent funds and endowments . . . (234)	
(3) Other cash revenue receipts . . . . . (235)	
(4) Noncash revenue receipts . . . . . (236)	
(5) State agency expenditures for local school purposes . . .	
Total State . . . (237)	$
c. Intermediate sources 1/	
(1) Taxation and appropriations . . . . (238)	
(2) Permanent funds and endowments . . . . (239)	
(3) Other cash revenue receipts . . . . . (240)	
(4) Noncash revenue receipts . . . . . (241)	
(5) Intermediate agency expenditures for local school purposes	
Total Intermediate . (242)	$

Revenue receipts, by source (continued)	Amount
d. Local sources 2/	
(1) Taxation and appropriations . . . (243)	$
(2) Permanent funds and endowments . . . . (244)	
(3) Other revenue receipts from local sources 3/ . (245)	
Total Local . . (246)	$
e. Other revenue sources	
(1) Transportation & tuition fees from patrons (all programs)(247)	
(2) Gifts . . . . . (248)	
Total Other Revenue . . . (249)	$
f. TOTAL REVENUE RECEIPTS (250)	$
Nonrevenue receipts, by source, and balances and transfers	
2. NONREVENUE RECEIPTS:	
a. Local sources	
(1) Sale of bonds and other long-term loans . . . (260)	
(2) Short-term loans 4/ . . (261)	
(3) Sale of school property and insurance adjustments (262)	
(4) Other local nonrevenue receipts . . . . . (263)	
Total Local . . (264)	$
3. BALANCES FROM PREVIOUS YEAR:	
a. For current operation . . (266)	
b. For capital outlay . . . (267)	
c. For serial bond interest and redemption . . . . (268)	
Total Balances . . (269)	$
4. TOTAL AMOUNT AVAILABLE FROM ALL SOURCES (sum of 1, 2, & 3) (270)	$
5. TRANSFERS FROM OTHER ADMINISTRATIVE UNITS:	
a. From administrative units in the State. . . . . (271)	
b. From administrative units in another State . . . . (272)	

1/ Includes revenue from funds collected by intermediate administrative units, or a political subdivision between local school districts and the State, and distributed to school districts in amounts different from those which were collected within such districts (See Account 20 in Handbook II).

2/ Including county units serving as LOCAL basic administrative units.

3/ Do not report gross receipts from cafeterias, school activities, etc.

4/ A short-term loan, as defined in Handbook II, is one that extends for a period of 5 years or less, from the date the loan was obtained and is not paid back during the same fiscal year.

NOTE: Tables 24 thru 34 of this report include all expenditures for public elementary and secondary schools at the local level by State, intermediate, and/or local education agencies.

TABLE 24--CURRENT EXPENSE FOR INSTRUCTION IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

NOTE: The categories of personnel in this table correspond to those used for reporting personnel in Part I of this report ("Administrative Units, Personnel, and Pupils") In completing this report, it is essential that the categories of personnel in Parts I and II be identical.

In reporting salaries, show total amounts--BEFORE deductions for social security, retirement, etc. See also explanation on pages 61-66 of Handbook I.

Type of expenditure	Amount
1. Salaries of instructional staff	
a. Principals (including assistant principals and administrative deans) (278-280)	$
b. Supervisors of instruction or consultants (general or subject, including school library and audiovisual) (281-283)	
c. Teachers and other nonsupervisory instructional staff	
(1) Classroom teachers 1/	
(a) Serving elementary only (including nursery schools and kindergartens) (284)	
(b) Serving secondary only (285)	
Total classroom teachers	$
(2) School librarians (286-288)	
(3) Guidance and counseling personnel (289-290)	
(4) Psychological personnel (psychologists and psychometrists) (291)	
(5) Other nonsupervisory instructional personnel (e.g. audiovisual instructors, television instructors, etc.)	
Type of position	
_____	
TOTAL TEACHERS AND OTHER NONSUPERVISORY INSTRUCTIONAL STAFF (sum of c.(1) thru c.(5))	$
TOTAL INSTRUCTIONAL STAFF (sum of 1.a thru 1.c)	$
2. Salaries of secretarial and clerical assistants to instructional personnel (292)	
3. Salaries of teacher aides 2/	
4. Textbooks, including those purchased by State and intermediate units for distribution to local administrative units. (293)	
5. Regular or incidental purchases of school library books and periodicals 3/ (294)	
6. Teaching supplies (workbooks, paper, chalk, etc.) (295)	
7. Other instructional supplies and expenses (including travel by instructional staff, graduation expenses, etc.) (296)	
TOTAL INSTRUCTIONAL EXPENSES (sum of 1 thru 7) (297)	$
8. Calculate an average salary for the total instructional staff by dividing total salaries paid (sum of 1a thru 1c in this table) by the total number of instructional staff (GRAND TOTAL, Table 5)	
PLEASE EXPLAIN ANY DIFFERENCE BETWEEN THIS FIGURE AND STATE AVERAGE INSTRUCTIONAL SALARY COMPUTED BY YOUR USUAL METHOD.	

1/ Include salaries of teachers of homebound and substitute teachers.

2/ Include salaries of staff members who perform activities of a nonteaching nature who are not classified as professional educational, but which assist a staff member to perform professional educational teaching assignments.

3/ Include expenditures for audiovisual materials.

TABLE 25.--CURRENT EXPENSE FOR ADMINISTRATION (*General Control*) 1/ IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

NOTE: See explanation on pages 61-63 in HANDBOOK I

Type of expenditure	Amount
1. Compensation of board of education members of local basic administrative units....(273)	$
2. Salaries of administrative personnel (including business administrators).....(274)	
3. Salaries of secretarial and clerical assistants to administrative personnel.....(275)	
4. Supplies and other administration expenses.....(276)	
Total Administration.....(277)	$

1/ Administration expenditures include those for the central office staff for administration and all general control which is system-wide and not confined to one school, subject, or narrow phase of school services.

* * * * * * * * * * *

TABLE 26.--CURRENT EXPENSE FOR OTHER SCHOOL SERVICES IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

Type of expenditure	Amount
1. Attendance services	
a. Salaries of attendance officers, visiting teachers, and clerical staff.....(298)	$
b. Supplies and other expenses for attendance services.....(299)	
Total Attendance Services.....	$
2. Health services provided by the school administrative unit	
a. Salaries (including secretarial and clerical assistants).....(300)	
b. Supplies and other expenses for health services.....(301)	
Total Health Services.....	$
3. Transportation services for public school pupils	
a. Salaries of transportation employees.....(303)	
b. Replacement of vehicles 1/	
c. Supplies, maintenance, and garage operation and maintenance.....(304)	
d. Transportation insurance.....(305)	
e. Contracted services.....(306)	
f. Fares furnished pupils for public buses and streetcars.....(307)	
g. Payments in lieu of transportation.....(308)	
Total Transportation Services.....	$
4. Food services (Do not include total expenditures for operating the school lunch and milk programs but only the cash reimbursements or subsidy received from Federal, State, and local sources plus the value of commodities distributed by the U. S. Department of Agriculture.).....(309)	
5. Miscellaneous school services 2/ .....(310)	
Total Current Expense for Other School Services (sum of 1, 2, 3, 4, and 5).....(311)	$
6. Expenditures by public agencies other than the school administrative unit for health services to public schools.....(302)	

1/ Report here only the piece-for-piece replacement of a complete unit of equipment by another complete unit of equipment serving the same purpose in the same way. (See item 530 in Handbook II.)

2/ Other school services to be included here are direct expenditures or deficits for extracurricular activities for pupils (if paid from school funds) and any other services for public school pupils not included elsewhere.

TABLE 27.--CURRENT EXPENSE FOR OPERATION AND MAINTENANCE OF PLANT IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

NOTE. See explanation under "Operation of Plant," page 68, and under "Maintenance of Plant," page 69, in Handbook I.

Type of expenditure		Amount
1. Operation of plant		
a. Salaries	(312)	$
b. Fuel or heat	(313)	
c. Utilities, except fuel	(314)	
d. Supplies	(315)	
e. Other expenses for operation of plant	(316)	
Total Plant Operation	(317)	$
2. Maintenance of plant (repair of plant and repair and replacement of equipment, except transportation equipment)		
a. Salaries	(318)	
b. Supplies, expenses, and contractual service	(319)	
Total Plant Maintenance	(320)	$

* * * * * * * * * *

TABLE 28.--CURRENT EXPENSE FOR FIXED CHARGES IN REGULAR FULL-TIME PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS

Type of expenditure		Amount
1. Fixed charges allocated to pupil costs		
a. School board (employer) contributions to retirement funds and social security, and direct pensions[1]	(321)	$
b. Insurance and judgments (premiums, injury compensation, etc.)	(322)	
c. Rent (exclude rental payments to schoolhousing authorities)	(323)	
d. Interest on current loans[2]		
e. Other fixed charges allocated to pupil costs	(324)	
Local Fixed Charges Allocated to Pupil Costs		$
2. State payments for local employer's share of retirement (not in 1a)		
3. Intermediate agency payments for local employer's share of retirement (not in 1a)		
Total Fixed Charges Allocated to Pupil Costs		$
4. Fixed charges not allocated to pupil costs [3] (please attach explanatory note)	(325)	
Total Fixed Charges Expended At the Local Level		$

1/ Do not include employee contributions deducted from salaries as these are included as part of salaries.
2/ Includes payments of interest on money borrowed and paid back during the same fiscal year and on registered warrants. (See item 840 in Handbook II.)
3/ Refunds of taxes, refunds of tuition, refunds of transportation charges, etc., should be treated as abatements on income for reporting purposes; but if they have to be accounted for separately, they should be included here.

TABLE 29.--CURRENT EXPENSE FOR COMMUNITY SERVICES PROVIDED BY LOCAL BASIC ADMINISTRATIVE UNITS

Type of expenditure		Amount
1. Public libraries operated by local basic administrative units		
a. Salaries	(328)	$
b. Supplies and other expenses	(329)	
Total Public Libraries		$
2. Expenditures for nonpublic schools where authorized by State law		
a. Textbooks	(330)	
b. School supplies	(331)	
c. Transportation	(332)	
d. Health services	(333)	
e. Other expenditures for services provided to nonpublic schools	(334)	
Total Nonpublic Schools		$
3. Other community services (community center, recreation, services to indigent pupils, etc.)	(335)	
Total Community Services (sum of 1, 2, and 3)	(336)	$

* * * * * * * * * * *

TABLE 30.--CURRENT EXPENSE FOR PUBLIC SUMMER ELEMENTARY AND SECONDARY DAY SCHOOLS, SUMMER 1967

Type of expenditure		Amount
1. Salaries	(337)	$
2. Supplies and other expenses	(338)	
Total Summer Schools	(339)	$

* * * * * * * * * * *

TABLE 31.--CURRENT EXPENSE FOR ADULT EDUCATION AND PUBLIC COMMUNITY COLLEGES 1/

NOTE: Expenditures apply to programs reported in tables 12 and 13 of Part I. See explanation on pages 72-73 in Handbook I

Type of expenditure	Amount			
	Adult education		Community colleges	
1. Salaries				
a. Instructional personnel	(340)	$	(345)	$
b. Noninstructional personnel	(341)		(346)	
Total Salaries		$		$
2. Supplies and other expenses				
a. Instructional supplies and expenses	(342)		(347)	
b. Noninstructional supplies and expenses	(343)		(348)	
Total Supplies and Other Expenses		$		$
Total Current Expense (sum of 1 and 2)	(344)	$	(349)	$

1/ Include only those programs operated by local basic administrative units (not under the jurisdiction of a separate board for higher education or a 4-year institution of higher education).

TABLE 32.--CAPITAL OUTLAY FOR PUBLIC ELEMENTARY, SECONDARY, ADULT, AND COMMUNITY COLLEGE PROGRAMS OF EDUCATION *(Include all expenditures for capital outlay during the year regardless of when the building is completed.)*

NOTE: See explanation on pages 73-75 in Handbook I

Type of expenditure		Expenditures by— Local school districts (from all funds)	Other agencies 1/
1. Land and buildings			
a. Sites	(351)	$	$
b. New buildings and additions to buildings	(352)		
c. Remodeling or improvement of buildings	(353)		
2. Equipment (initial or additional equipment rather than replacements)			
a. Library books (for new school library and large or special additions)	(354)		
b. Furniture and equipment (excluding transportation)	(355)		
c. Publicly owned vehicles and other transportation equipment	(356)		
Total Capital Outlay	(357)	$	$

1/ Include capital outlay of State and local schoolhousing authorities; also expenditures by city, town, and other governmental units which build schools directly and whose financial transactions are therefore not recorded in school district accounts.

* * * * * * * * * * *

TABLE 33.--DEBT SERVICE FOR PUBLIC ELEMENTARY, SECONDARY, ADULT, AND COMMUNITY COLLEGE PROGRAMS OF EDUCATION

NOTE: The numbers in brackets [ ] refer to items in Handbook II, Financial Accounting for Local and State School Systems, Office of Education Bulletin 1957, No. 4, which contains an explanation of the expenditure items.

Expenditure		Payments from current funds	Payments from other funds
1. Redemption of school bonds			
a. Payments from current funds to retire serial bonds	(358)	$	$ xxxx
b. Payments from sinking funds 1/ to retire bonds	(359)	xxxx	
c. Payments from issue of new bonds to retire old bonds	(360)	xxxx	
2. Redemption of short-term loans	[310-b]		xxxx
3. Redemption of long-term (nonbonded) loans	[310-c]		xxxx
4. Payments of warrants or bills of preceding fiscal year	(363)		xxxx
5. Interest on short-term loans	[320-b]		xxxx
6. Interest on long-term (nonbonded) loans	[320-c]		xxxx
7. Interest on bonds			
a. Payments from current funds for interest on serial bonds	(365)		xxxx
b. Payments from sinking funds 1/ for interest on bonds	(366)	xxxx	
8. Expenditures to schoolhousing authority or similar agency			
a. Principal	[340-a]		xxxx
b. Interest	[340-b]		xxxx
9. Payments into sinking funds 1/ from current funds	(361)		xxxx
10. Other debt service	(367)		xxxx
Total		(368)	(369)

1/ Definition of sinking fund — Money which has been set aside or invested for the definite purpose of meeting payments on debts at some future time. It is usually a fund set up for the purpose of accumulating money over a period of years in order to have money available for the redemption of long-term obligations at the date of maturity. Payments from interest funds and bond funds should be reported as payments from current funds.

TABLE 34.--RECAPITULATION OF EXPENDITURES, BALANCES AT END OF YEAR, AND TRANSFERS TO OTHER LOCAL BASIC ADMINISTRATIVE UNITS

Type of expenditure		Amount
1. Current expense		
a. For full-time elementary and secondary day schools		
(1) Administration (from table 25)	(277)	$
(2) Instruction (from table 24)	(297)	
(3) Other school services (from table 26)	(311)	
(4) Operation of plant (from table 27)	(317)	
(5) Maintenance of plant (from table 27)	(320)	
(6) Fixed charges (from table 28)	(326)	
Total (1) thru (6)		$
b. For community services (from table 29)	(336)	
c. For summer schools (from table 30)	(339)	
d. For adult education (from table 31)	(344)	
e. For community colleges (from table 31)	(349)	
TOTAL CURRENT EXPENSE FOR ALL SCHOOLS (sum of a, THRU e)		$
2. Capital outlay by local school districts (from table 32)	(357)	
3. Debt service from current funds (from table 33)	(368)	
TOTAL EXPENDITURES FOR ALL SCHOOLS (sum of 1, THRU 3)		$
4. Balances at end of year		
a. For current operation	(370)	
b. For reserve for capital outlay including capital reserve funds	(371)	
c. For serial bond interest and redemption	(372)	
TOTAL BALANCES AT END OF YEAR	(373)	$
GRAND TOTAL EXPENDITURES AND BALANCES		$
5. Transfers to other administrative units		
a. Transfers to other administrative units in the State	(374)	
b. Transfers to administrative units in another State	(375)	
TOTAL TRANSFERS TO OTHER ADMINISTRATIVE UNITS		$
6. Tuition to nonpublic schools	(376)	$

TABLE 35.--COST OF SCHOOL PROPERTY OF LOCAL BASIC ADMINISTRATIVE UNITS 1/

Sites	Buildings	Equipment	Total
$	$	$	$

1/ Report original cost plus cost of all additions and alterations. If this total cost is not available, state basis of the values reported: insurance _____; replacement _____; other (specify)_____. Include original cost of all publicly owned buildings in use by public school system regardless of how paid for or legal ownership. The figure desired is the total amount of money that has been invested in the plant.

TABLE 36.--STATUS OF SCHOOL BONDS AND OTHER INDEBTEDNESS OF LOCAL BASIC ADMINISTRATIVE UNITS

Account	Amount
1. Amount of bonds outstanding at beginning of year..... (377)	$
2. Amount of bonds issued during year	
a. For new capital outlay..... (378)	
b. For funding current or floating indebtedness..... (379)	
c. For refunding bonds..... (380)	
3. Total bonds outstanding at beginning of year plus bonds issued during year (sum of 1, 2a, 2b, and 2c)..... (381)	
4. Total bonds retired during year..... (382)	
5. Bonds outstanding at end of year (3 minus 4)..... (383)	
6. Nonbonded indebtedness at end of year..... (384)	
7. Total indebtedness at end of year (sum of 5 and 6)..... (385)	
8. Total amount in school sinking funds at end of year for term bonds..... (386)	

TABLE 37.--STATE AND FEDERAL AID (GRANTS) FOR SCHOOL PLANT CAPITAL OUTLAY (Also reported in table 23)

Source of funds	Amount
1. Total State aid for school plant capital outlay purposes during the year1/.. (388)	$
2. Total Federal aid for school plant capital outlay purposes during the year2/ (389)	

1/ Includes State aid for capital outlay purposes incorporated in a foundation program.
2/ Includes funds received under Public Law 815.

TABLE 38.--CAPITAL OUTLAY COST OF PUBLICLY OWNED SCHOOL PLANTS COMPLETED AND MADE AVAILABLE FOR USE DURING THE YEAR, BY ORGANIZATIONAL LEVEL AND BY ACCOUNT 1/

Capital outlay cost, by account	Elementary	Secondary	Combined elementary and secondary	Community college	Total
1. New sites and additions to sites..... (409)	$	$	$	$	$
2. New buildings..... (410)					
3. Additions to buildings..... (411)					
4. Remodeling buildings..... (412)					
5. Equipment and furniture..... (413)					
TOTAL CAPITAL OUTLAY COST... (414)					

1/ Include total costs of facilities completed and made available during the year regardless of when the money was expended. This usually is not the same data as reported in Table 32.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

BUDGET BUREAU NO. 51-R0681
APPROVAL EXPIRES: 12/31/69

ELEMENTARY-SECONDARY GENERAL INFORMATION SURVEY
Of
Public Elementary-Secondary School Systems

OE IDENTIFICATION
ELSEGIS I-B

DATE DUE IN HEW
April 15, 1969

ELSEGIS - I

PART B - FINANCES: SCHOOL YEAR 1967-68

INTRODUCTION

This report form is the second of two parts comprising the Elementary-Secondary General Information Survey *(ELSEGIS)* conducted by the U.S. Office of Education with the close cooperation of the Committee on Educational Data Systems *(CEDS)* of the Council of Chief State School Officers.

Part A on Schools, Pupils, and Staff for Fall 1968 was sent to you in December 1968. Reports have been received from most of the school systems in the sample. We again thank you for your cooperation.

Part B was designed primarily to meet the immediate needs of planners at the National level with particular emphasis on the impact of the various federal programs on local school system finances. However, it will also serve the broader informational needs of the educational community.

In its local school system survey program, the Office of Education strives for compatibility of data from school system to school system despite varying State and local accounting systems. To achieve this goal in the complex area of school finance, it is important that the enclosed instructions be carefully followed.

NAME OF LOCAL PUBLIC SCHOOL SYSTEM																		
MAILING ADDRESS																		
COUNTY						STATE					ZIP CODE							
STATE CODE		OE NUMBER					CARD NO.		REGION CODE	STRATUM CODE	SMSA CODE	STATE SCHOOL DISTRICT IDENTIFICATION NUMBER						
							0	1										
(Cols. 1-2)		*(Cols. 3-7)*					*(Cols. 8-9)*		*(Col. 10)*	*(Col. 11)*	*(Col. 12)*	*OPTIONAL (Cols. 13-19)*						

OE FORM 2350-1, 3/69

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

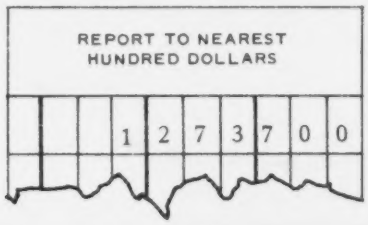
Instructions For Completing OE FORM 2350-1

ELEMENTARY-SECONDARY GENERAL INFORMATION SURVEY-I, PART B

GENERAL INSTRUCTIONS

Enter data in the applicable boxed areas, placing the entry to the far right and leaving any blank space on the left. DO NOT LEAVE ANY LINE BLANK. If there is no entry for a particular line, enter a zero (0) in the units position of the data field. If actual data are not available, please provide your best estimate of the entry for that variable, and enter "EST." in red in the margin of the form. In all cases report to the nearest HUNDRED DOLLARS. *(Note that the units and tens positions for each financial item entry are preprinted with 0's. If, for example, an amount comes to $1,273,678, enter 1,273,7).*

EXAMPLE:



In order to achieve maximum comparability, certain entries which in some States do not go through the books of the local school system should nevertheless be included on both the "receipts" and the "expenditures" sides of the report. Two important examples are:

TEXTBOOKS FURNISHED BY THE STATE. The value of such books should be reported in receipts under REVENUE FROM STATE SOURCES, item D, and in expenditures under OTHER INSTRUCTIONAL EXPENDITURES, item I.2.d.

STATE CONTRIBUTION TO EMPLOYEE RETIREMENT. This amount should be reported in receipts under REVENUE FROM STATE SOURCES, item D, and in expenditures under FIXED CHANGES, item I.8.

NOTE: The definitions given here are, for the most part, condensations of those given in Handbook II *(Financial Accounting for Local and State School Systems)*. Please refer to this manual in completing the form.

SPECIFIC INSTRUCTIONS

IDENTIFICATION DATA:

STATE CODE: Entered by the Office of Education

OE NUMBER: Entered by the Office of Education

REGION CODE: Entered by the Office of Education

STRATUM CODE: Entered by the Office of Education

SMSA CODE: Entered by the Office of Education

STATE SCHOOL DISTRICT IDENTIFICATION NUMBER: For optional use by State Education Agency

ITEM A. BALANCES ON HAND BEGINNING OF YEAR

Line 1. Enter the balance of all funds on hand from previous year which were available for the current operations of schools in the school year 1967-68, i.e., all those balances not earmarked for the special purposes listed in the instructions for line A.2.

Line 2. Enter the balances set aside for (a) new construction or modifications of physical plants and (b) retirement of principal and payment of interest on serial bonds.

ITEM B. REVENUE FROM LOCAL SOURCES *(Series 10-20)*

NOTE: The numbers in parenthesis after the line number refer to Handbook II codes.

Line 1. *(11)* include taxes received from school district levies and taxes or appropriations received from local governmental units other than the school districts.

Line 2. *(12, 13)* Include tuition and transportation fees received from patrons.

Line 3. *(14)* Enter here other revenue receipts from local sources such as earnings from permanent funds, endowments, deposits, and investments; NET receipts from food services, student body, or other activities; rents, gifts, etc.

ITEM C. REVENUE FROM INTERMEDIATE SOURCES *(20)*.

Include funds collected by a subdivision between the local school district and the State *(e.g., county, supervisory union, etc.)* and distributed to school districts in amounts different from those collected within the districts.

ITEM D. REVENUE FROM STATE SOURCES. *(30)*.

Include here only those funds collected by the State and distributed to the districts. DO NOT include funds from the Federal Government that are distributed through the State agency. Include the value of textbooks provided by the State to the local school system and the State contribution to local school system employee retirement.

ITEM E. REVENUE FROM FEDERAL SOURCES, BY PROGRAM *(40)*.

Include here all funds received from the Federal Government either directly or through the State as a distributing agency.

This instruction is consistent with the revision to Handbook II made by the Office of Education – Committee on Educational Data Systems *(OE-CEDS)* School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966. Essentially, this memorandum provided that the sections on REVENUE FROM STATE SOURCES and REVENUE FROM FEDERAL SOURCES *(pps. 15-17)* be reorganized as follows:

30. Revenue From State Sources
40. Revenue From Federal Sources
    - 40a. Federal Money Received Directly From the Federal Government
    - 40b. Federal Money Received through the State.

Line 1. Include receipts under ESEA Title I for the support of educational programs in areas having high concentrations of low-income families.

Line 2. Include receipts under ESEA Title II for school library resources, textbooks, and other instructional materials.

Line 3. Include receipts under ESEA Title III for supplementary educational centers and services.

Line 4. Include receipts under NDEA Title III to strengthen instruction in critical subjects.

Line 5. Include receipts under NDEA Title V-A for the establishment and maintenance of guidance, counseling, and testing programs.

Line 6. Include receipts under Public Law 815 to aid school districts in providing minimum school facilities in federally impacted and disaster areas.

Line 7. Include receipts under Public Law 874 for operational aid to school districts on which Federal activities or major disasters have placed a financial burden.

Line 8. Include receipts for Head Start programs operated directly by the school system. Do not include programs operated by the school system on behalf of another agency or by the other agency itself.

Line 9. Include receipts for Follow Through programs operated by the local school system.

Line 10. Include receipts received under the Federal Vocational Education Acts. Do not include State Vocational Education funds.

Line 11. Include funds received under the National School Lunch and Special Milk Programs. REPORT CASH PAYMENTS ONLY. DO NOT include the value of commodities.

Line 12. All other Federal Receipts — Include here any receipts not covered in lines 1-11 above.

ITEM F. TOTAL NONREVENUE RECEIPTS *(50-70)*. Enter here receipts from the sale of bonds, loans, sale of real property and equipment, and proceeds from insurance adjustments.

ITEM G. INCOMING TRANSFERS *(80-90)*. Enter here the total amount received from other school districts for tuition, transportation, or other services rendered.

ITEM I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68. Report current expenditures made during the school year 1967-68 from all funds regardless of source of funds. The receipts for such expenditures may have come from local, State, or Federal sources. School systems which were not in operation in the school year 1967-68 *(including those which were nonoperating in the school year 1967-68 and those which were newly organized or reorganized in 1968-69)* will have no financial records for 1967-68. Such systems should report on the basis of budget estimates for the school year 1968-69.

Line 1. *(100 series)*. Include expenditures for those activities which have as their purpose the general regulation, direction, and control of the affairs of the school district that are systemwide and NOT confined to one school, subject, or narrow phase of activity. Include salaries, contracted services, and other expenses for administration.

Line 2a. *(211-214)*. Include salaries of professional instructional staff - teachers, principals, assistant principals, supervisors of instruction, guidance and psychological staff, librarians, and audiovisual staff.

Line 2b. *(215-216)*. Include salaries of nonprofessional instructional staff - teacher aides, secretarial and clerical assistants, and any others who aid the professional instructional staff.

Line 2d. *(220-250)*. Include expenditures for the textbooks furnished free to pupils, including the value of textbooks provided by the State, school libraries and audiovisual materials, teaching supplies, the net cost to the school system of rented books, and other expenses for instruction.

Line 3. *(300 series)*. Include salaries and other expenses for those activities which have as their primary purpose the promotion and improvement of children's attendance at school.

Line 4. *(400 series)*. Include salaries and other expenses for physical and mental health activities *(other than direct instruction)*, i.e., medical, dental, psychiatric, and nurse's services.

Line 5. *(500 series)*. Report salaries and other expenses for those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school or on trips for curricular or cocurricular activities, including: salaries of drivers, mechanics, etc.; contracted services or public carriers; replacement of vehicles; pupil transportation insurance; expenditures in lieu of transportation; and operation and maintenance of transportation equipment.

Line 6. *(600 series)*. Include salaries and other expenditures concerned with keeping the school plant open and ready for use.

Line 7. *(700 series)*. Include salaries and other expenditures for activities concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency.

Line 8. *(800 series)*. Report expenditures of a generally recurrent nature which are not readily allocable to other expenditure accounts, including: Employer contributions *(State or school system)* to employee retirement, insurance and judgements, rental of land and buildings *(EXCLUDING lease payments to authorities)*, and interest on current loans.

Line 10. Report the NET expenditures, if any, of the food services operation, i.e., the gross expenditures, less the cafeteria sales. If the receipts from cafeteria sales equal or exceed expenditures, enter a zero on this line. Exclude the value of commodities donated by the U.S. Department of Agriculture.

Line 11. Report the NET expenditures, if any, for such extracurricular activities as interscholastic athletics, entertainment, publications, and clubs. If any receipts from such activities exceed expenditures, enter a zero on this line.

Line 12. Include expenditures for (a) services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc., (b) summer schools, i.e., schools in session between the end of the regular school term and the beginning of the next regular school term. Include expenditures for summer head start programs operated as part of the school system's program, (c) adult education programs, and (d) junior college programs *(grades 13 and 14)* operated by the local public school system.

ITEM J. CAPITAL OUTLAY *(1200 series)*

Line 1. *(1210-1220)*. Include expenditures for the acquisition of sites, new buildings, and improvements to existing structures.

Line 2. *(1230)*. Include expenditures for NEW items of equipment.

ITEM K. DEBT SERVICE FROM CURRENT FUNDS *(1300 series)*. Record here only those expenditures paid from current funds.

Line 1. *(1310)*. Enter the amount expended from current funds to retire serial bonds, short-term and long-term loans, warrants, or bills.

Line 2. *(1320)*. Enter the amount from current funds expended for interest on bonds, and short-term and long-term loans.

Line 3. *(1330)*. Enter the amount paid from current funds into sinking funds which are to be used at some future date to retire term bonds.

Line 4a. *(1340a)*. Enter the amount paid for principal to schoolhousing authority or similar agency.

Line 4b. *(1340b)*. Enter the amount paid for interest to schoolhousing authority or similar agency.

Line 5. *(1350)*. Enter here expenditures for any expense incurred in connection with debt service not covered above. *(Exclude those connected with the sale of bonds)*.

ITEM L. OUTGOING TRANSFERS *(1400 series)*. Enter here those payments made to other school districts or administrative units for tuition and transportation.

ITEM N. ATTENDANCE AND MEMBERSHIP IN FULL-TIME ELEMENTARY-SECONDARY DAY SCHOOLS IN SCHOOL YEAR 1967-68. Report Average Daily Attendance *(ADA)* and Average Daily Membership *(ADM)* in full-time elementary and secondary day schools in accordance with the formulas given below; exclude students in summer schools, adult education, or junior colleges. Report to the nearest WHOLE NUMBER.

$$ADA = \frac{\text{Annual aggregate days attendance}}{\text{Actual number of days taught}}$$

$$ADM = \frac{\text{Annual aggregate days attendance plus annual days absence}}{\text{Actual number of days taught}}$$

A half-day nursery school or kindergarten should be counted as full-time for purposes of determining average daily attendance and average daily membership. For example, if 100 pupils attended nursery school in the morning and a different group of 100 pupils attend in the afternoon, the aggregate attendance for the day would be 200.

GPO 873-163

A. BALANCES ON HAND BEGINNING OF YEAR	CARD COLUMNS 8 - 9 / CARD NO.	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
1. FOR CURRENT OPERATIONS			0 0	20 - 27
2. FOR BUILDING RESERVE AND SERIAL BOND INTEREST AND REDEMPTION			0 0	28 - 35
3. TOTAL BEGINNING OF YEAR BALANCES *(Sum of Lines A1 and A2)*			0 0	36 - 43
B. REVENUE FROM LOCAL SOURCES	01	10 - 20 SERIES		
1. TAXATION AND APPROPRIATIONS		11	0 0	44 - 51
2. TUITION AND TRANSPORTATION FEES FROM PATRONS		12, 13	0 0	52 - 59
3. OTHER LOCAL REVENUE		14	0 0	60 - 67
4. TOTAL REVENUE FROM LOCAL SOURCES *(Sum of Lines B1 thru B3)*			0 0	68 - 75
C. REVENUE FROM INTERMEDIATE SOURCES		20	0 0	10 - 17
D. REVENUE FROM STATE SOURCES		30	0 0	18 - 25
E. REVENUE FROM FEDERAL SOURCES, BY PROGRAM		40 SERIES		
1. ESEA TITLE I	02		0 0	26 - 33
2. ESEA TITLE II			0 0	34 - 41
3. ESEA TITLE III			0 0	42 - 49
4. NDEA TITLE III			0 0	50 - 57
5. NDEA TITLE V-A			0 0	58 - 65
6. PUBLIC LAW 815			0 0	66 - 73
7. PUBLIC LAW 874	03		0 0	10 - 17
8. HEAD START			0 0	18 - 25
9. FOLLOW THROUGH			0 0	26 - 33
10. VOCATIONAL EDUCATION			0 0	34 - 41
11. NATIONAL SCHOOL LUNCH AND SPECIAL MILK PROGRAMS *(Cash only)*			0 0	42 - 49
12. ALL OTHER REVENUE FROM FEDERAL SOURCES			0 0	50 - 57
13. TOTAL REVENUE FROM FEDERAL SOURCES *(Sum of Lines E1 thru E12)*			0 0	58 - 65
F. TOTAL NONREVENUE RECEIPTS		50 - 70	0 0	66 - 73

** Note that the units and tens positions for each financial item entry are preprinted with 0's.*

	CARD COLUMNS 8 - 9 / CARD NO.	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
G. INCOMING TRANSFERS *(Total amount received from other school districts)*	04	80 - 90	0 0	10 - 17
H. TOTAL OF ALL BALANCES, REVENUE AND TRANSFERS *(Sum of Lines A3, B4, C, D, E13, F and G)*			0 0	18 - 25
I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68				
1. ADMINISTRATION		100	0 0	26 - 33
2. INSTRUCTION		200 SERIES		
a. SALARIES OF PROFESSIONAL STAFF		211 - 214	0 0	34 - 41
b. SALARIES OF NONPROFESSIONAL STAFF		215 - 216	0 0	42 - 49
c. TOTAL SALARIES FOR INSTRUCTION			0 0	50 - 57
d. OTHER INSTRUCTIONAL EXPENDITURES		220 - 250	0 0	58 - 65
e. TOTAL EXPENDITURE FOR INSTRUCTION *(Sum of Lines 2c and 2d)*			0 0	66 - 73
3. ATTENDANCE SERVICES	05	300	0 0	10 - 17
4. HEALTH SERVICES		400	0 0	18 - 25
5. PUPIL TRANSPORTATION SERVICES		500	0 0	26 - 33
6. OPERATION OF PLANT		600	0 0	34 - 41
7. MAINTENANCE OF PLANT		700	0 0	42 - 49
8. FIXED CHARGES		800	0 0	50 - 57
9. TOTAL ALLOCABLE TO PUPIL EXPENDITURE *(Sum of Lines 1, 2e, and 3 thru 8)*			0 0	58 - 65
10. FOOD SERVICES *(Net expenditures)*			0 0	66 - 73

** Note that the units and tens positions for each financial item entry are preprinted with 0's.*

COMMENTS:

I. CURRENT EXPENDITURES SCHOOL YEAR 1967-68 *(Continued)*	CARD COLUMNS 8 – 9 / CARD NO.	HANDBOOK II REFERENCE ACCOUNT NUMBERS	REPORT TO NEAREST HUNDRED DOLLARS *	CARD COLUMNS
11. STUDENT BODY ACTIVITIES *(Net expenditures)*	06		00	10 – 17
12. COMMUNITY SERVICES, SUMMER SCHOOLS, ADULT EDUCATION AND JUNIOR COLLEGES			00	18 – 25
13. TOTAL CURRENT EXPENDITURES *(Sum of Lines 9 thru 12)*			00	26 – 33
J. CAPITAL OUTLAY		1200 SERIES		
1. SITES, NEW BUILDINGS, ADDITIONS AND IMPROVEMENTS		1210 – 1220	00	34 – 41
2. NEW EQUIPMENT		1230	00	42 – 49
3. TOTAL CAPITAL OUTLAY *(Sum of Lines J1 and J2)*			00	50 – 57
K. DEBT SERVICE FROM CURRENT FUNDS		1300 SERIES		
1. PRINCIPAL OF DEBT		1310	00	58 – 65
2. INTEREST ON DEBT		1320	00	66 – 73
3. AMOUNT PAID INTO SINKING FUNDS	07	1330	00	10 – 17
4. EXPENDITURES TO SCHOOL HOUSING AUTHORITY:		1340		
a. PRINCIPAL		1340-a	00	18 – 25
b. INTEREST		1340-b	00	26 – 33
5. OTHER DEBT SERVICE		1350	00	34 – 41
6. TOTAL EXPENDITURES FOR DEBT SERVICES FROM CURRENT FUNDS *(Sum of Lines K1 thru K5)*			00	42 – 49
L. OUTGOING TRANSFERS *(Amounts paid to other school districts)*		1400	00	50 – 57
M. TOTAL EXPENDITURES *(Sum of Lines I 13, J3, K6, and L)*			00	58 – 65
N. ATTENDANCE AND MEMBERSHIP, SCHOOL YEAR 1967-68	08		REPORT TO THE NEAREST WHOLE NUMBER	
1. AVERAGE DAILY ATTENDANCE *(ADA)*				10 – 16
2. AVERAGE DAILY MEMBERSHIP *(ADM)*				17 – 23

*Note that the units and tens positions for each financial item entry are preprinted with 0's.

GPO 873-164

Appendix B

FORMULA FOR THE EQUALIZATION MODEL

The typical formula for the Equalization model is expressed in dollars. Cornell[1/] has shown that the percent of total State revenue a district would receive under such an Equalization model can be derived from an index formulation of the traditional model which is equivalent mathematically. Under this formula the percent of State revenue a district would receive is equal to the product of the percent of State ADA in the district, 1.00 minus the product of the percent of funds raised locally and the percent of State assessed valuation in the district divided by the percent of State ADA in the district, and the reciprocal of the percent of funds from the State.

The formula can be expressed as:

Percent of State revenue received by a district under equalization = $a(1.00 - b \cdot c/a)\ 1/d$

a = The percent of State ADA in the district
b = The percent of the sum of statewide State and local revenue raised locally
c = The percent of State assessed valuation in the district
d = The percent of funds from the State = 1.00 minus b

1/ Cornell, Francis G., "Grant-in-Aid Apportionment Formula." Journal of the American Statistical Association, 42: 92-104, March 1947.

Appendix C

SUPPLEMENTAL TABLES

Tables included here were not used in the analysis but provide some additional information about large cities. The data shown reflect differences between central cities and outside central cities in 37 Standard Metropolitan Statistical Areas in ability to support education based on property valuation and population, per capita personal income, educational and noneducational expenditures per capita, and educational and noneducational taxes per capita. These data were published in a report of the Advisory Commission on Intergovernmental Relations (ACIR), Bulletin 70-1, Metropolitan Disparities--A Second Reading. In addition to their own compilations, ACIR used data from Census of Governments, Sales Management, and Survey of Current Business.

Table I.--Indicators of change in ability to support education based on property valuation (1961, 1966) and population (1960, 1967) in central cities of 37 large Standard Metropolitan Statistical Areas

State and city	Percent of property valuation of SMSA in central city 1961	Percent of population of SMSA in central city 1960	Index number (ratio of col. 2 to col. 3)	Percent of property valuation of SMSA in central city 1966	Percent of population of SMSA in central city 1967	Index number (ratio of col. 5 to col. 6)
1	2	3	4	5	6	7
CA Los Angeles-Long Beach	40.1	41.9	96	41.6	39.1	106 (+)*
San Bernardino	NA	28.2	-	NA	28.3	-
San Diego	54.5	55.5	98	54.3	55.2	98 (NC)
San Francisco	39.6	41.8	95	33.3	34.8	96 (+)
CO Denver	55.7	53.1	105	49.9	44.9	111 (+)
FL Miami	NA	31.2	-	29.2	30.1	97
Tampa-St. Petersburg	NA	59.1	-	NA	57.5	-
GA Atlanta	43.5	47.9	91	33.7	44.0	77 (-)
IL Chicago	49.4	57.1	87	44.5	52.4	85 (-)
IN Indianapolis	50.1	50.5	99	43.4	50.4	86 (-)
KY Louisville	50.9	53.9	94	49.1	50.0	98 (+)
LA New Orleans	83.0	69.2	120	78.2	62.3	126 (+)
MD Baltimore	47.9	52.1	92	40.6	47.0	86 (-)
MA Boston	23.1	22.4	103	16.7	20.9	80 (-)
MI Detroit	48.9	44.4	110	37.2	40.5	92 (-)
MN Minneapolis-St. Paul	59.6	53.7	111	49.1	47.8	103 (-)
MO Kansas City	55.0	43.5	126	52.8	43.3	122 (-)
St. Louis	32.8	35.6	92	29.8	30.5	98 (+)
NJ Newark	20.8	24.0	87	17.6	21.0	84 (-)
Paterson-Clifton-Passaic	NA	23.6	-	NA	21.6	-
NY Buffalo	44.6	40.8	109	42.1	36.4	116 (+)
New York	79.8	72.7	110	78.3	70.0	112 (+)
Rochester	49.4	43.5	114	41.6	36.8	113 (-)
OH Cincinnati	42.3	39.6	107	30.6	37.0	83 (-)
Cleveland	40.4	45.8	88	34.3	39.7	86 (-)
Columbus	57.9	62.4	93	56.0	66.9	84 (-)
Dayton	NA	36.1	-	30.3	33.1	92
OR Portland	53.0	45.3	117	40.2	42.0	96 (-)
PA Philadelphia	58.4	46.1	127	48.4	43.3	112 (-)
Pittsburg	30.2	25.1	120	27.9	23.6	118 (-)
RI Providence	33.7	30.5	110	29.7	26.5	112 (+)
TX Dallas	NA	61.0	-	NA	62.3	-
Houston	NA	66.1	-	51.7	66.8	77
San Antonio	72.3	95.9	75	NA	85.3	-
WA Seattle	55.5	50.3	110	46.7	47.0	99 (-)
WI Milwaukee	51.6	58.0	89	46.5	57.5	81 (-)
DC Washington, D.C.	43.0	36.8	117	34.9	29.8	117 (NC)

* Indicates direction of change; (+) represents increased ability to support education; (-) indicates decreased ability to support education; (NC) indicates no change.

Table II.--Per capita personal income in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC), 1966

State and city	Total SMSA personal income (millions)	Per capita personal income		OCC/CC ratio
		CC	OCC	
CA Los Angeles-Long Beach	$ 29,839	$ 3,776	$ 3,665	97.1
San Bernardino	2,727	2,848	2,481	87.1
San Diego	3,694	3,242	2,888	89.1
San Francisco-Oakland	12,228	4,524	4,286	94.7
CO Denver	3,517	3,365	3,117	92.6
FL Miami	3,453	2,932	3,309	112.9
Tampa-St. Petersburg	2,278	2,657	2,511	94.5
GA Atlanta	4,123	3,114	3,607	115.8
IL Chicago	26,299	3,591	4,257	118.5
IN Indianapolis	3,589	3,366	3,651	108.5
KY Louisville	2,470	2,918	3,386	116.0
LA New Orleans	3,020	2,933	2,849	97.1
MD Baltimore	6,292	2,684	3,665	136.5
MA Boston	12,024	2,782	4,014	144.3
MI Detroit	15,103	3,482	3,789	108.8
MN Minneapolis-St. Paul	5,971	3,739	3,657	97.9
MO Kansas City	3,961	3,027	3,327	109.9
St. Louis	7,601	2,900	3,550	122.4
NJ Newark	7,160	2,937	4,067	138.5
Paterson-Clifton-Passaic	4,389	2,796	3,481	124.5
NY Buffalo	4,180	2,875	3,320	115.5
New York	46,437	3,815	4,583	120.1
Rochester	2,914	3,329	3,698	111.1
OH Cincinnati	4,229	3,044	3,184	104.6
Cleveland	7,375	2,829	4,127	145.9
Columbus	2,594	2,699	3,723	137.9
Dayton	2,753	3,177	3,541	111.5
OR Portland	3,021	3,522	3,137	89.1
PA Philadelphia	15,211	2,853	3,510	123.0
Pittsburgh	7,541	3,031	3,220	106.2
RI Providence	2,221	2,928	3,050	104.2
TX Dallas	4,350	3,184	3,220	101.1
Houston	5,113	3,014	2,920	96.9
San Antonio	1,937	2,172	3,254	149.8
WA Seattle	4,611	3,990	4,452	111.6
WI Milwaukee	4,825	3,191	4,214	132.1
DC Washington, D.C.	9,294	3,738	3,309	88.5

Table III.--Education and noneducation expenditures per capita in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC), 1966-1967

State and city		Expenditures per capita					
		Total		Educational		Noneducational	
		CC	OCC	CC	OCC	CC	OCC
CA	Los Angeles-Long Beach	$454	$376	$164	$184	$290	$192
	San Bernardino	471	435	202	219	269	216
	San Diego	383	391	135	209	248	182
	San Francisco-Oakland	486	463	131	216	355	247
CO	Denver	342	278	131	164	211	114
FL	Miami	346	281	136	136	210	145
	Tampa-St. Petersburg	305	216	113	113	192	103
GA	Atlanta	316	279	134	154	182	125
IL	Chicago	339	234	103	155	236	79
IN	Indianapolis	312	268	139	173	173	95
KY	Louisville	284	250	126	161	158	89
LA	New Orleans	233	318	93	143	140	175
MD	Baltimore	375	286	124	168	251	118
MA	Boston	482	321	92	137	390	184
MI	Detroit	362	352	130	209	232	143
MN	Minneapolis-St. Paul	369	424	113	231	256	193
MO	Kansas City	303	238	137	127	166	111
	St. Louis	295	266	133	146	162	120
NJ	Newark	540	390	169	144	371	165
	Paterson-Clifton-Passaic	270	273	97	151	173	122
NY	Buffalo	392	372	128	207	264	165
	New York	518	520	146	260	372	260
	Rochester	499	403	158	265	341	138
OH	Cincinnati	460	200	201	107	259	93
	Cleveland	328	282	132	144	196	138
	Columbus	299	267	111	162	188	105
	Dayton	353	228	161	132	192	96
OR	Portland	378	256	150	172	228	84
PA	Philadelphia	293	255	126	139	167	116
	Pittsburgh	319	232	104	137	215	95
RI	Providence	241	201	94	109	147	92
TX	Dallas	219	290	91	177	128	113
	Houston	260	326	113	209	147	117
	San Antonio	204	208	101	145	103	63
WA	Seattle	326	376	127	226	199	150
WI	Milwaukee	416	383	151	165	265	218
DC	Washington, D.C.	564	316	148	179	416	137

Table IV.--Educational and noneducational taxes per capita in 37 large Standard Metropolitan Statistical Areas' central city (CC) and outside central city (OCC): 1966-1967

State and city		Per capita taxes					
		Total		Educational		Noneducational	
		CC	OCC	CC	OCC	CC	OCC
CA	Los Angeles-Long Beach	$250	$225	$100	$100	$150	$125
	San Bernardino	234	202	115	99	119	103
	San Diego	169	177	73	87	96	91
	San Francisco-Oakland	322	222	85	127	237	95
CO	Denver	220	154	114	89	107	65
FL	Miami	197	152	62	62	135	90
	Tampa-St. Petersburg	142	106	44	44	98	62
GA	Atlanta	159	105	56	55	103	51
IL	Chicago	189	168	65	104	124	64
IN	Indianapolis	180	141	78	98	102	42
KY	Louisville	135	110	39	76	96	34
LA	New Orleans	109	60	39	10	70	50
MD	Baltimore	193	127	NA	NA	NA	NA
MA	Boston	232	162	55	108	177	54
MI	Detroit	170	160	50	95	119	64
MN	Minneapolis-St. Paul	190	175	63	107	128	68
MO	Kansas City	206	113	86	66	120	47
	St. Louis	203	137	71	87	132	50
NJ	Newark	259	224	57	128	202	95
	Paterson-Clifton-Passaic	180	214	74	135	106	79
NY	Buffalo	221	172	40	55	181	118
	New York	305	255	90	139	215	115
	Rochester	213	176	68	116	145	60
OH	Cincinnati	193	110	79	69	114	41
	Cleveland	181	172	81	112	100	59
	Columbus	129	146	67	108	62	39
	Dayton	217	113	107	78	111	35
OR	Portland	208	131	91	79	118	52
PA	Philadelphia	176	139	51	85	125	54
	Pittsburgh	176	126	52	71	124	55
RI	Providence	157	169	NA	NA	NA	NA
TX	Dallas	142	108	51	60	91	48
	Houston	122	154	41	99	81	55
	San Antonio	71	34	28	11	43	23
WA	Seattle	205	100	85	53	119	47
WI	Milwaukee	203	163	73	55	130	107
DC	Washington, D.C.	340	147	NA	NA	NA	NA

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